

HS 8518.30.90 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8518.30.90                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Description         | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets / - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers: / - - Other |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Generated           | 31/10/2026 10:03:36                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Data version        | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Verification status | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                                                                                                                                                                                                                                  |
| Link                | <a href="https://vietnamtariff.com/hs-code/85183090/">https://vietnamtariff.com/hs-code/85183090/</a>                                                                                                                                                                                                                                                                                                                                                       |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 22.5         | 22.5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15396 |
| Preferential (MFN)   | 15           | 15%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15396 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15396 |
| Excise tax           |              | No data                |                |            |               |
| Environmental tax    |              | No data                |                |            |               |
| Export duty          |              | No data                |                |            |               |
| CPTPP export rate    |              | No data                |                |            |               |
| EVFTA export rate    |              | No data                |                |            |               |
| UKVFTA export rate   |              | No data                |                |            |               |

Special preferential (FTA) rates - 2026

| FTA     | Source value | Rate | Data basis          | Period                                 | Proof of origin | Legal basis    | Status     |
|---------|--------------|------|---------------------|----------------------------------------|-----------------|----------------|------------|
| AANZFTA | 0            | 0%   | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ            | 121/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate           | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0            | 0%             | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AIFTA          | 0            | 0%             | Consolidated BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0            | 0%             | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0(-LA)       | 0% (except LA) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA          | 0            | 0%             | Consolidated BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP          | 0            | 0%             | Consolidated BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA          | 0            | 0%             | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 0            | 0%             | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 0            | 0%             | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 0            | 0%             | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 0            | 0%             | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 0            | 0%             | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 0            | 0%             | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 0            | 0%             | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA          | 0            | 0%             | Consolidated BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA          | 0            | 0%             | Consolidated BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA          | 0            | 0%             | Consolidated BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU        | 0            | 0%             | Consolidated BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO         | 0            | 0%             | Consolidated BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA         | 3            | 3%             | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| VIFTA          | 10.5         | 10.5%          | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM         |              | No data        | No data             |                                        | S                                 | 56/2026/NĐ-CP  | No data    |
| VNCU           |              | No data        | No data             |                                        | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | No data    |

### Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|-----|--------|------|--------------|--------|
|-----|--------|------|--------------|--------|

|         |                                        |      |   |             |
|---------|----------------------------------------|------|---|-------------|
| ACFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AC!E14706   |
| ATIGA   | 2022                                   | 2022 | 0 | AT!E14647   |
| ATIGA   | 2023                                   | 2023 | 0 | AT!F14647   |
| ATIGA   | 2024                                   | 2024 | 0 | AT!G14647   |
| ATIGA   | 2025                                   | 2025 | 0 | AT!H14647   |
| ATIGA   | 2026                                   | 2026 | 0 | AT!I14647   |
| ATIGA   | 2027                                   | 2027 | 0 | AT!J14647   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 1 | AJ!E14701   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | AJ!F14701   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | AJ!G14701   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | AJ!H14701   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | AJ!I14701   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | AJ!J14701   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0 | VJ!E14702   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | VJ!F14702   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | VJ!G14702   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | VJ!H14702   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | VJ!I14702   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | VJ!J14702   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AK!F14705   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AANZ!H14653 |
| AIFTA   | 30/12/2022                             | 2022 | 0 | AI!F14661   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0 | AI!G14661   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0 | AI!H14661   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0 | AI!I14661   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0 | AI!J14661   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0 | AI!K14661   |

|         |      |      |     |              |
|---------|------|------|-----|--------------|
| VKFTA   | 2022 | 2022 | 0   | VK!E14692    |
| VKFTA   | 2023 | 2023 | 0   | VK!F14692    |
| VKFTA   | 2024 | 2024 | 0   | VK!G14692    |
| VKFTA   | 2025 | 2025 | 0   | VK!H14692    |
| VKFTA   | 2026 | 2026 | 0   | VK!I14692    |
| VKFTA   | 2027 | 2027 | 0   | VK!J14692    |
| VCFTA   | 2022 | 2022 | 3   | VC!D14747    |
| VCFTA   | 2023 | 2023 | 1   | VC!E14747    |
| VCFTA   | 2024 | 2024 | 0   | VC!F14747    |
| VCFTA   | 2025 | 2025 | 0   | VC!G14747    |
| VCFTA   | 2026 | 2026 | 0   | VC!H14747    |
| VCFTA   | 2027 | 2027 | 0   | VC!I14747    |
| VN-EAEU | 2022 | 2022 | 0   | EAV!D14724   |
| VN-EAEU | 2023 | 2023 | 0   | EAV!E14724   |
| VN-EAEU | 2024 | 2024 | 0   | EAV!F14724   |
| VN-EAEU | 2025 | 2025 | 0   | EAV!G14724   |
| VN-EAEU | 2026 | 2026 | 0   | EAV!H14724   |
| VN-EAEU | 2027 | 2027 | 0   | EAV!I14724   |
| AHKFTA  | 2022 | 2022 | 9   | AKH!D14724   |
| AHKFTA  | 2023 | 2023 | 6   | AKH!E14724   |
| AHKFTA  | 2024 | 2024 | 6   | AKH!F14724   |
| AHKFTA  | 2025 | 2025 | 3   | AKH!G14724   |
| AHKFTA  | 2026 | 2026 | 3   | AKH!H14724   |
| AHKFTA  | 2027 | 2027 | 0   | AKH!I14724   |
| EVFTA   | 2022 | 2022 | 7,5 | EV-NK!D14739 |
| EVFTA   | 2023 | 2023 | 5   | EV-NK!E14739 |
| EVFTA   | 2024 | 2024 | 2,5 | EV-NK!F14739 |

|        |       |                |     |                |
|--------|-------|----------------|-----|----------------|
| EVFTA  | 2025  | 2025           | 0   | EV-NK!G14739   |
| EVFTA  | 2026  | 2026           | 0   | EV-NK!H14739   |
| EVFTA  | 2027  | 2027           | 0   | EV-NK!I14739   |
| UKVFTA | 2022  | 2022           | 7,5 | UKV!D14738     |
| UKVFTA | 2023  | 2023           | 5   | UKV!E14738     |
| UKVFTA | 2024  | 2024           | 2,5 | UKV!F14738     |
| UKVFTA | 2025  | 2025           | 0   | UKV!G14738     |
| UKVFTA | 2026  | 2026           | 0   | UKV!H14738     |
| UKVFTA | 2027  | 2027           | 0   | UKV!I14738     |
| CPTPP  | (I)   | 2021 (DERIVED) | 0   | CPTPP!D14731   |
| CPTPP  | (II)  | 2022 (DERIVED) | 0   | CPTPP!E14731   |
| CPTPP  | (III) | 2023 (DERIVED) | 0   | CPTPP!F14731   |
| CPTPP  | (IV)  | 2024 (DERIVED) | 0   | CPTPP!G14731   |
| CPTPP  | (V)   | 2025 (DERIVED) | 0   | CPTPP!H14731   |
| CPTPP  | (VI)  | 2026 (DERIVED) | 0   | CPTPP!I14731   |
| CPTPP  | (VII) | 2027 (DERIVED) | 0   | CPTPP!J14731   |
| RCEP A | 2022  | 2022           | 0   | RCEPT-A!D14726 |
| RCEP A | 2023  | 2023           | 0   | RCEPT-A!E14726 |
| RCEP A | 2024  | 2024           | 0   | RCEPT-A!F14726 |
| RCEP A | 2025  | 2025           | 0   | RCEPT-A!G14726 |
| RCEP A | 2026  | 2026           | 0   | RCEPT-A!H14726 |
| RCEP A | 2027  | 2027           | 0   | RCEPT-A!I14726 |
| RCEP B | 2022  | 2022           | 0   | B!D14726       |
| RCEP B | 2023  | 2023           | 0   | B!E14726       |
| RCEP B | 2024  | 2024           | 0   | B!F14726       |
| RCEP B | 2025  | 2025           | 0   | B!G14726       |
| RCEP B | 2026  | 2026           | 0   | B!H14726       |

|        |      |      |      |           |
|--------|------|------|------|-----------|
| RCEP B | 2027 | 2027 | 0    | B!I14726  |
| RCEP C | 2022 | 2022 | 0    | C!D14726  |
| RCEP C | 2023 | 2023 | 0    | C!E14726  |
| RCEP C | 2024 | 2024 | 0    | C!F14726  |
| RCEP C | 2025 | 2025 | 0    | C!G14726  |
| RCEP C | 2026 | 2026 | 0    | C!H14726  |
| RCEP C | 2027 | 2027 | 0    | C!I14726  |
| RCEP D | 2022 | 2022 | 0    | D!D14725  |
| RCEP D | 2023 | 2023 | 0    | D!E14725  |
| RCEP D | 2024 | 2024 | 0    | D!F14725  |
| RCEP D | 2025 | 2025 | 0    | D!G14725  |
| RCEP D | 2026 | 2026 | 0    | D!H14725  |
| RCEP D | 2027 | 2027 | 0    | D!I14725  |
| RCEP E | 2022 | 2022 | 0    | E!D14729  |
| RCEP E | 2023 | 2023 | 0    | E!E14729  |
| RCEP E | 2024 | 2024 | 0    | E!F14729  |
| RCEP E | 2025 | 2025 | 0    | E!G14729  |
| RCEP E | 2026 | 2026 | 0    | E!H14729  |
| RCEP E | 2027 | 2027 | 0    | E!I14729  |
| RCEP F | 2022 | 2022 | 0    | F!D14726  |
| RCEP F | 2023 | 2023 | 0    | F!E14726  |
| RCEP F | 2024 | 2024 | 0    | F!F14726  |
| RCEP F | 2025 | 2025 | 0    | F!G14726  |
| RCEP F | 2026 | 2026 | 0    | F!H14726  |
| RCEP F | 2027 | 2027 | 0    | F!I14726  |
| VIFTA  | 2024 | 2024 | 13.5 | VI!F13710 |
| VIFTA  | 2025 | 2025 | 12   | VI!G13710 |

|       |      |      |      |           |
|-------|------|------|------|-----------|
| VIFTA | 2026 | 2026 | 10.5 | VI!H13710 |
| VIFTA | 2027 | 2027 | 9    | VI!!13710 |

## Advisory & warnings

| Risk code | Level  | Risk name                                            | Description                                                                                                                           | Related data                                                                                                                                                    | Legal reference     | Recommended action                                                                                   | Verification status                               |
|-----------|--------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-002   | ORANGE | Licence / controlled list                            | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                         |                                                                                                                                                                 | 08/2023/TT-BCT      | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| DOC-002   | ORANGE | Licence / controlled list                            | Item policy references a controlled list (source, Vietnamese): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)                                 |                                                                                                                                                                 | 11/2018/TT-BTTTT    | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| DOC-001   | YELLOW | Specialised inspection                               | Item policy (source, Vietnamese): SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1) |                                                                                                                                                                 | 29/2025/TT-BKHCN-PL | Prepare inspection/certification filings under the cited instruments before clearance.               | Instrument cited in source; validity not verified |
| HS-003    | YELLOW | Classification Review Required – similar lines exist | Subheading 8518.30 has 6 lines; 8518.30.90 is distinguished from its siblings by: Other.                                              | 8518.30.10 Headphones; 8518.30.20 Earphones; 8518.30.40 Line telephone handsets; 8518.30.51 For goods of subheading 8517.13.00 and 8517.14.00; 8518.30.59 Other | 31/2022/TT-BTC      | Verify the distinguishing features; consider an advance classification ruling if uncertain.          | Not verified – check required                     |
| OR-001    | YELLOW | Country of origin not provided                       | FTA eligibility cannot be assessed without the country of origin.                                                                     |                                                                                                                                                                 |                     | Enter the country of origin to compare preferential schedules.                                       | Not verified – check required                     |
| TAX-001   | YELLOW | Several VAT rates                                    | The VAT column shows "8/10".                                                                                                          |                                                                                                                                                                 | 181/2025/NĐ-CP      | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).      | Not verified – check required                     |

| Risk code | Level | Risk name                                                  | Description                                                                                           | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|-------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| TR-004    | GRAY  | Not Assessed - Additional Regulatory Verification Required | The source file records no trade remedy for 8518.30.90. This does NOT mean there is no risk.          |              |                 | Check the MOIT Trade Remedies Authority database.                                                        | Not verified - check required          |
| DQ-001    | GREEN | MFN rate present in the source                             | The MFN rate 15% for 8518.30.90 was checked against BT2026 (cell BT2026!N15396), basis 26/2023/NĐ-CP. |              | 26/2023/NĐ-CP   | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Checked against the source tariff file |

Item policy

| Item policy                                                                                         |
|-----------------------------------------------------------------------------------------------------|
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)                                                      |
| SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)                                                              |
| SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1) |

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.