Vietnam Tariff Intelligence

HS 8518.40.90 detail

HS code	8518.40.90
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 / - Audio-frequency electric amplifiers: / - - Other
Unit	chiếc
Generated	02/11/2026 17:38:43
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	https://vietnamtariff.com/hs-code/85184090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15401
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15401
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15401
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
ACFTA	5 (-BN)	5% (except BN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E14711
ATIGA	2022	2022	0	AT!E14652
ATIGA	2023	2023	0	AT!F14652
ATIGA	2024	2024	0	AT!G14652
ATIGA	2025	2025	0	AT!H14652
ATIGA	2026	2026	0	AT!I14652
ATIGA	2027	2027	0	AT!J14652
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14706
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14706
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14706
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14706

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14706
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14706
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14707
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14707
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14707
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14707
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14707
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14707
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14710
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14658
AIFTA	30/12/2022	2022	24	AI!F14666
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G14666
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H14666
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I14666
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J14666
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K14666
VKFTA	2022	2022	0	VK!E14697
VKFTA	2023	2023	0	VK!F14697
VKFTA	2024	2024	0	VK!G14697
VKFTA	2025	2025	0	VK!H14697
VKFTA	2026	2026	0	VK!I14697
VKFTA	2027	2027	0	VK!J14697
VCFTA	2022	2022	5	VC!D14752
VCFTA	2023	2023	2	VC!E14752
VCFTA	2024	2024	0	VC!F14752
VCFTA	2025	2025	0	VC!G14752

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14752
VCFTA	2027	2027	0	VC!I14752
VN-EAEU	2022	2022	5,5	EAV!D14729
VN-EAEU	2023	2023	3,6	EAV!E14729
VN-EAEU	2024	2024	1,8	EAV!F14729
VN-EAEU	2025	2025	0	EAV!G14729
VN-EAEU	2026	2026	0	EAV!H14729
VN-EAEU	2027	2027	0	EAV!I14729
AHKFTA	2022	2022	20	AKH!D14729
AHKFTA	2023	2023	20	AKH!E14729
AHKFTA	2024	2024	20	AKH!F14729
AHKFTA	2025	2025	20	AKH!G14729
AHKFTA	2026	2026	20	AKH!H14729
AHKFTA	2027	2027	20	AKH!I14729
EVFTA	2022	2022	10	EV-NK!D14744
EVFTA	2023	2023	6,6	EV-NK!E14744
EVFTA	2024	2024	3,3	EV-NK!F14744
EVFTA	2025	2025	0	EV-NK!G14744
EVFTA	2026	2026	0	EV-NK!H14744
EVFTA	2027	2027	0	EV-NK!I14744
UKVFTA	2022	2022	10	UKV!D14743
UKVFTA	2023	2023	6,6	UKV!E14743
UKVFTA	2024	2024	3,3	UKV!F14743
UKVFTA	2025	2025	0	UKV!G14743
UKVFTA	2026	2026	0	UKV!H14743
UKVFTA	2027	2027	0	UKV!I14743

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14736
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14736
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14736
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14736
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14736
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14736
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14736
RCEP A	2022	2022	20	RCEPT-A!D14731
RCEP A	2023	2023	20	RCEPT-A!E14731
RCEP A	2024	2024	20	RCEPT-A!F14731
RCEP A	2025	2025	20	RCEPT-A!G14731
RCEP A	2026	2026	20	RCEPT-A!H14731
RCEP A	2027	2027	20	RCEPT-A!I14731
RCEP B	2022	2022	20	B!D14731
RCEP B	2023	2023	20	B!E14731
RCEP B	2024	2024	20	B!F14731
RCEP B	2025	2025	20	B!G14731
RCEP B	2026	2026	20	B!H14731
RCEP B	2027	2027	20	B!I14731
RCEP C	2022	2022	20	C!D14731
RCEP C	2023	2023	20	C!E14731
RCEP C	2024	2024	20	C!F14731
RCEP C	2025	2025	20	C!G14731
RCEP C	2026	2026	20	C!H14731
RCEP C	2027	2027	20	C!I14731
RCEP D	2022	2022	20	D!D14730

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20	D!E14730
RCEP D	2024	2024	20	D!F14730
RCEP D	2025	2025	20	D!G14730
RCEP D	2026	2026	20	D!H14730
RCEP D	2027	2027	20	D!I14730
RCEP E	2022	2022	20	E!D14734
RCEP E	2023	2023	20	E!E14734
RCEP E	2024	2024	20	E!F14734
RCEP E	2025	2025	20	E!G14734
RCEP E	2026	2026	20	E!H14734
RCEP E	2027	2027	20	E!I14734
RCEP F	2022	2022	20	F!D14731
RCEP F	2023	2023	20	F!E14731
RCEP F	2024	2024	20	F!F14731
RCEP F	2025	2025	20	F!G14731
RCEP F	2026	2026	20	F!H14731
RCEP F	2027	2027	20	F!I14731
VIFTA	2024	2024	16	VI!F13715
VIFTA	2025	2025	12	VI!G13715
VIFTA	2026	2026	8	VI!H13715
VIFTA	2027	2027	4	VI!I13715

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8518.40 has 4 lines; 8518.40.90 is distinguished from its siblings by: Other.	8518.40.20 Used as repeaters in line telephony; 8518.40.30 Used as repeaters in telephony other than line telephony; 8518.40.40 Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	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

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8518.40.90. 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 20% for 8518.40.90 was checked against BT2026 (cell BT2026!N15401), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.