Vietnam Tariff Intelligence

HS 8519.81.41 detail

HS code	8519.81.41
Description	Sound recording or reproducing apparatus / - Other apparatus: / - - Using magnetic, optical or semiconductor media: / - - - Transcribing machines: / - - - - Of a kind suitable for cinematography or broadcasting
Unit	chiếc
Generated	03/11/2026 01:39:18
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/85198141/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15423
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15423
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15423
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AKFTA	8	8%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	8	8%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/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	11	11%	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)		0	AC!E14734

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14675
ATIGA	2023	2023	0	AT!F14675
ATIGA	2024	2024	0	AT!G14675
ATIGA	2025	2025	0	AT!H14675
ATIGA	2026	2026	0	AT!I14675
ATIGA	2027	2027	0	AT!J14675
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14729
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14729
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14729
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14729
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14729
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14729
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14730
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14730
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14730
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14730
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14730
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14730
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		8	AK!F14733
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14681
AIFTA	30/12/2022	2022	12	AI!F14689
AIFTA	31/12/2022 - 30/12/2023	2023	11.5	AI!G14689
AIFTA	31/12/2023 - 30/12/2024	2024	11.5	AI!H14689
AIFTA	31/12/2024 - 31/12/2025	2025	11	AI!I14689
AIFTA	01/01/2026 - 31/12/2026	2026	11	AI!J14689
AIFTA	01/01/2027 - 31/12/2027	2027	11	AI!K14689

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	8	VK!E14720
VKFTA	2023	2023	8	VK!F14720
VKFTA	2024	2024	8	VK!G14720
VKFTA	2025	2025	8	VK!H14720
VKFTA	2026	2026	8	VK!I14720
VKFTA	2027	2027	8	VK!J14720
VCFTA	2022	2022	2	VC!D14775
VCFTA	2023	2023	1	VC!E14775
VCFTA	2024	2024	0	VC!F14775
VCFTA	2025	2025	0	VC!G14775
VCFTA	2026	2026	0	VC!H14775
VCFTA	2027	2027	0	VC!I14775
VN-EAEU	2022	2022	2,7	EAV!D14752
VN-EAEU	2023	2023	1,8	EAV!E14752
VN-EAEU	2024	2024	0,9	EAV!F14752
VN-EAEU	2025	2025	0	EAV!G14752
VN-EAEU	2026	2026	0	EAV!H14752
VN-EAEU	2027	2027	0	EAV!I14752
AHKFTA	2022	2022	10	AKH!D14752
AHKFTA	2023	2023	10	AKH!E14752
AHKFTA	2024	2024	10	AKH!F14752
AHKFTA	2025	2025	10	AKH!G14752
AHKFTA	2026	2026	10	AKH!H14752
AHKFTA	2027	2027	10	AKH!I14752
EVFTA	2022	2022	5	EV-NK!D14767
EVFTA	2023	2023	3,3	EV-NK!E14767

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F14767
EVFTA	2025	2025	0	EV-NK!G14767
EVFTA	2026	2026	0	EV-NK!H14767
EVFTA	2027	2027	0	EV-NK!I14767
UKVFTA	2022	2022	5	UKV!D14766
UKVFTA	2023	2023	3,3	UKV!E14766
UKVFTA	2024	2024	1,6	UKV!F14766
UKVFTA	2025	2025	0	UKV!G14766
UKVFTA	2026	2026	0	UKV!H14766
UKVFTA	2027	2027	0	UKV!I14766
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14759
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14759
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14759
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14759
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14759
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14759
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14759
RCEP A	2022	2022	9	RCEPT-A!D14754
RCEP A	2023	2023	8	RCEPT-A!E14754
RCEP A	2024	2024	7	RCEPT-A!F14754
RCEP A	2025	2025	6	RCEPT-A!G14754
RCEP A	2026	2026	5	RCEPT-A!H14754
RCEP A	2027	2027	4	RCEPT-A!I14754
RCEP B	2022	2022	9	B!D14754
RCEP B	2023	2023	8	B!E14754
RCEP B	2024	2024	7	B!F14754

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	6	B!G14754
RCEP B	2026	2026	5	B!H14754
RCEP B	2027	2027	4	B!I14754
RCEP C	2022	2022	9	C!D14754
RCEP C	2023	2023	8	C!E14754
RCEP C	2024	2024	7	C!F14754
RCEP C	2025	2025	6	C!G14754
RCEP C	2026	2026	5	C!H14754
RCEP C	2027	2027	4	C!I14754
RCEP D	2022	2022	9,1	D!D14753
RCEP D	2023	2023	8,2	D!E14753
RCEP D	2024	2024	7,3	D!F14753
RCEP D	2025	2025	6,4	D!G14753
RCEP D	2026	2026	5,5	D!H14753
RCEP D	2027	2027	4,5	D!I14753
RCEP E	2022	2022	9	E!D14757
RCEP E	2023	2023	8	E!E14757
RCEP E	2024	2024	7	E!F14757
RCEP E	2025	2025	6	E!G14757
RCEP E	2026	2026	5	E!H14757
RCEP E	2027	2027	4	E!I14757
RCEP F	2022	2022	9	F!D14754
RCEP F	2023	2023	8	F!E14754
RCEP F	2024	2024	7	F!F14754
RCEP F	2025	2025	6	F!G14754
RCEP F	2026	2026	5	F!H14754

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	4	F!I14754
VIFTA	2024	2024	8.6	VI!F13737
VIFTA	2025	2025	7.1	VI!G13737
VIFTA	2026	2026	5.7	VI!H13737
VIFTA	2027	2027	4.3	VI!I13737

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%, AIFTA 11%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 8519.81 has 13 lines; 8519.81.41 is distinguished from its siblings by: Of a kind suitable for cinematography or broadcasting.	8519.81.10 Pocket-size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm; 8519.81.20 Cassette recorders, with built-in amplifiers and one or more built-in loudspeakers, operating only with an external source of power; 8519.81.30 Compact disc players; 8519.81.49 Other; 8519.81.50 Dictating machines not capable of operating without an external source of power; 8519.81.61 Of a kind suitable for cinematography or broadcasting	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8519.81.41. 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 10% for 8519.81.41 was checked against BT2026 (cell BT2026!N15423), 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)

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.