Vietnam Tariff Intelligence

HS 8519.81.71 detail

HS code	8519.81.71
Description	Sound recording or reproducing apparatus / - Other apparatus: / - - Using magnetic, optical or semiconductor media: / - - - Other sound reproducing apparatus, cassette type: / - - - - Of a kind suitable for cinematography or broadcasting
Unit	chiếc
Generated	02/11/2026 22:38:44
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/85198171/

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!K15431
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15431
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15431
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 (-BN, ID)	0% (except BN, ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	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
RCEP (Annex C)	7,5	7.5%	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	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14742
ATIGA	2022	2022	0	AT!E14683
ATIGA	2023	2023	0	AT!F14683
ATIGA	2024	2024	0	AT!G14683
ATIGA	2025	2025	0	AT!H14683
ATIGA	2026	2026	0	AT!I14683
ATIGA	2027	2027	0	AT!J14683
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14737
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14737
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14737

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14737
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14737
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14737
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14738
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14738
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14738
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14738
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14738
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14738
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14741
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14689
AIFTA	30/12/2022	2022	*	AI!F14697
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14697
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14697
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14697
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14697
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14697
VKFTA	2022	2022	0	VK!E14728
VKFTA	2023	2023	0	VK!F14728
VKFTA	2024	2024	0	VK!G14728
VKFTA	2025	2025	0	VK!H14728
VKFTA	2026	2026	0	VK!I14728
VKFTA	2027	2027	0	VK!J14728
VCFTA	2022	2022	2	VC!D14783
VCFTA	2023	2023	1	VC!E14783
VCFTA	2024	2024	0	VC!F14783

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14783
VCFTA	2026	2026	0	VC!H14783
VCFTA	2027	2027	0	VC!I14783
VN-EAEU	2022	2022	0	EAV!D14760
VN-EAEU	2023	2023	0	EAV!E14760
VN-EAEU	2024	2024	0	EAV!F14760
VN-EAEU	2025	2025	0	EAV!G14760
VN-EAEU	2026	2026	0	EAV!H14760
VN-EAEU	2027	2027	0	EAV!I14760
AHKFTA	2022	2022	6	AKH!D14760
AHKFTA	2023	2023	4	AKH!E14760
AHKFTA	2024	2024	4	AKH!F14760
AHKFTA	2025	2025	2	AKH!G14760
AHKFTA	2026	2026	2	AKH!H14760
AHKFTA	2027	2027	0	AKH!I14760
EVFTA	2022	2022	5	EV-NK!D14775
EVFTA	2023	2023	3,3	EV-NK!E14775
EVFTA	2024	2024	1,6	EV-NK!F14775
EVFTA	2025	2025	0	EV-NK!G14775
EVFTA	2026	2026	0	EV-NK!H14775
EVFTA	2027	2027	0	EV-NK!I14775
UKVFTA	2022	2022	5	UKV!D14774
UKVFTA	2023	2023	3,3	UKV!E14774
UKVFTA	2024	2024	1,6	UKV!F14774
UKVFTA	2025	2025	0	UKV!G14774
UKVFTA	2026	2026	0	UKV!H14774

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14774
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14767
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14767
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14767
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14767
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14767
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14767
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14767
RCEP A	2022	2022	9,3	RCEPT-A!D14762
RCEP A	2023	2023	8,7	RCEPT-A!E14762
RCEP A	2024	2024	8	RCEPT-A!F14762
RCEP A	2025	2025	7,3	RCEPT-A!G14762
RCEP A	2026	2026	6,7	RCEPT-A!H14762
RCEP A	2027	2027	6	RCEPT-A!I14762
RCEP B	2022	2022	9,3	B!D14762
RCEP B	2023	2023	8,7	B!E14762
RCEP B	2024	2024	8	B!F14762
RCEP B	2025	2025	7,3	B!G14762
RCEP B	2026	2026	6,7	B!H14762
RCEP B	2027	2027	6	B!I14762
RCEP C	2022	2022	9,5	C!D14762
RCEP C	2023	2023	9	C!E14762
RCEP C	2024	2024	8,5	C!F14762
RCEP C	2025	2025	8	C!G14762
RCEP C	2026	2026	7,5	C!H14762
RCEP C	2027	2027	7	C!I14762

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D14761
RCEP D	2023	2023	8,8	D!E14761
RCEP D	2024	2024	8,1	D!F14761
RCEP D	2025	2025	7,5	D!G14761
RCEP D	2026	2026	6,9	D!H14761
RCEP D	2027	2027	6,3	D!I14761
RCEP E	2022	2022	9,3	E!D14765
RCEP E	2023	2023	8,7	E!E14765
RCEP E	2024	2024	8	E!F14765
RCEP E	2025	2025	7,3	E!G14765
RCEP E	2026	2026	6,7	E!H14765
RCEP E	2027	2027	6	E!I14765
RCEP F	2022	2022	9,3	F!D14762
RCEP F	2023	2023	8,7	F!E14762
RCEP F	2024	2024	8	F!F14762
RCEP F	2025	2025	7,3	F!G14762
RCEP F	2026	2026	6,7	F!H14762
RCEP F	2027	2027	6	F!I14762
VIFTA	2024	2024	8.6	VI!F13745
VIFTA	2025	2025	7.1	VI!G13745
VIFTA	2026	2026	5.7	VI!H13745
VIFTA	2027	2027	4.3	VI!I13745

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8519.81 has 13 lines; 8519.81.71 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; 8519.81.41 Of a kind suitable for cinematography or broadcasting; 8519.81.49 Other; 8519.81.50 Dictating machines not capable of operating without an external source of power	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 8519.81.71. 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 8519.81.71 was checked against BT2026 (cell BT2026!N15431), 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.