Vietnam Tariff Intelligence

HS 8519.89.20 detail

HS code	8519.89.20
Description	Sound recording or reproducing apparatus / - Other apparatus: / - - Other: / - - - Record players with or without loudspeakers
Unit	chiếc
Generated	10/11/2026 19:31:38
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/85198920/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15438
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15438
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15438
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)	0% (except BN)	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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	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 F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	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	30	30%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	30	30%	Consolidated BT2026	2026	VC	112/2022/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!E14749
ATIGA	2022	2022	0	AT!E14690
ATIGA	2023	2023	0	AT!F14690
ATIGA	2024	2024	0	AT!G14690
ATIGA	2025	2025	0	AT!H14690
ATIGA	2026	2026	0	AT!I14690
ATIGA	2027	2027	0	AT!J14690
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14744
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14744
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14744

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14744
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14744
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14744
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14745
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14745
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14745
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14745
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14745
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14745
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14748
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14696
AIFTA	30/12/2022	2022	32	AI!F14704
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G14704
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H14704
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I14704
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J14704
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K14704
VKFTA	2022	2022	5	VK!E14735
VKFTA	2023	2023	5	VK!F14735
VKFTA	2024	2024	5	VK!G14735
VKFTA	2025	2025	5	VK!H14735
VKFTA	2026	2026	5	VK!I14735
VKFTA	2027	2027	5	VK!J14735
VCFTA	2022	2022	37	VC!D14790
VCFTA	2023	2023	37	VC!E14790
VCFTA	2024	2024	30	VC!F14790

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	30	VC!G14790
VCFTA	2026	2026	30	VC!H14790
VCFTA	2027	2027	30	VC!I14790
VN-EAEU	2022	2022	6,8	EAV!D14769
VN-EAEU	2023	2023	4,5	EAV!E14769
VN-EAEU	2024	2024	2,3	EAV!F14769
VN-EAEU	2025	2025	0	EAV!G14769
VN-EAEU	2026	2026	0	EAV!H14769
VN-EAEU	2027	2027	0	EAV!I14769
AHKFTA	2022	2022	25	AKH!D14767
AHKFTA	2023	2023	25	AKH!E14767
AHKFTA	2024	2024	25	AKH!F14767
AHKFTA	2025	2025	25	AKH!G14767
AHKFTA	2026	2026	25	AKH!H14767
AHKFTA	2027	2027	25	AKH!I14767
EVFTA	2022	2022	12,5	EV-NK!D14782
EVFTA	2023	2023	8,3	EV-NK!E14782
EVFTA	2024	2024	4,1	EV-NK!F14782
EVFTA	2025	2025	0	EV-NK!G14782
EVFTA	2026	2026	0	EV-NK!H14782
EVFTA	2027	2027	0	EV-NK!I14782
UKVFTA	2022	2022	12,5	UKV!D14781
UKVFTA	2023	2023	8,3	UKV!E14781
UKVFTA	2024	2024	4,1	UKV!F14781
UKVFTA	2025	2025	0	UKV!G14781
UKVFTA	2026	2026	0	UKV!H14781

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14781
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14774
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14774
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14774
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14774
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14774
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14774
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14774
RCEP A	2022	2022	22,5	RCEPT-A!D14769
RCEP A	2023	2023	20	RCEPT-A!E14769
RCEP A	2024	2024	17,5	RCEPT-A!F14769
RCEP A	2025	2025	15	RCEPT-A!G14769
RCEP A	2026	2026	12,5	RCEPT-A!H14769
RCEP A	2027	2027	10	RCEPT-A!I14769
RCEP B	2022	2022	22,5	B!D14769
RCEP B	2023	2023	20	B!E14769
RCEP B	2024	2024	17,5	B!F14769
RCEP B	2025	2025	15	B!G14769
RCEP B	2026	2026	12,5	B!H14769
RCEP B	2027	2027	10	B!I14769
RCEP C	2022	2022	22,5	C!D14769
RCEP C	2023	2023	20	C!E14769
RCEP C	2024	2024	17,5	C!F14769
RCEP C	2025	2025	15	C!G14769
RCEP C	2026	2026	12,5	C!H14769
RCEP C	2027	2027	10	C!I14769

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D14768
RCEP D	2023	2023	20,5	D!E14768
RCEP D	2024	2024	18,2	D!F14768
RCEP D	2025	2025	15,9	D!G14768
RCEP D	2026	2026	13,6	D!H14768
RCEP D	2027	2027	11,4	D!I14768
RCEP E	2022	2022	22,5	E!D14772
RCEP E	2023	2023	20	E!E14772
RCEP E	2024	2024	17,5	E!F14772
RCEP E	2025	2025	15	E!G14772
RCEP E	2026	2026	12,5	E!H14772
RCEP E	2027	2027	10	E!I14772
RCEP F	2022	2022	22,5	F!D14769
RCEP F	2023	2023	20	F!E14769
RCEP F	2024	2024	17,5	F!F14769
RCEP F	2025	2025	15	F!G14769
RCEP F	2026	2026	12,5	F!H14769
RCEP F	2027	2027	10	F!I14769
VIFTA	2024	2024	22.5	VI!F13752
VIFTA	2025	2025	20	VI!G13752
VIFTA	2026	2026	17.5	VI!H13752
VIFTA	2027	2027	15	VI!I13752

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 25%, AIFTA 30%, VCFTA 30%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8519.89 has 5 lines; 8519.89.20 is distinguished from its siblings by: Record players with or without loudspeakers.	8519.89.10 Cinematographic sound reproducers; 8519.89.30 Of a kind suitable for cinematography or broadcasting; 8519.89.40 Other sound reproducing apparatus; 8519.89.90 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8519.89.20. 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 25% for 8519.89.20 was checked against BT2026 (cell BT2026!N15438), 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.