Vietnam Tariff Intelligence

HS 8519.89.90 detail

HS code	8519.89.90
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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!K15441
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15441
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15441
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
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
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	14	14%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VCFTA	23	23%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AIFTA	30	30%	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!E14752
ATIGA	2022	2022	0	AT!E14693
ATIGA	2023	2023	0	AT!F14693
ATIGA	2024	2024	0	AT!G14693
ATIGA	2025	2025	0	AT!H14693
ATIGA	2026	2026	0	AT!I14693
ATIGA	2027	2027	0	AT!J14693
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14747
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14747
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14747

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14747
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14747
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14747
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14748
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14748
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14748
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14748
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14748
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14748
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14751
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14699
AIFTA	30/12/2022	2022	32	AI!F14707
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G14707
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H14707
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I14707
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J14707
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K14707
VKFTA	2022	2022	0	VK!E14738
VKFTA	2023	2023	0	VK!F14738
VKFTA	2024	2024	0	VK!G14738
VKFTA	2025	2025	0	VK!H14738
VKFTA	2026	2026	0	VK!I14738
VKFTA	2027	2027	0	VK!J14738
VCFTA	2022	2022	29	VC!D14793
VCFTA	2023	2023	29	VC!E14793
VCFTA	2024	2024	23	VC!F14793

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	23	VC!G14793
VCFTA	2026	2026	23	VC!H14793
VCFTA	2027	2027	23	VC!I14793
VN-EAEU	2022	2022	0	EAV!D14772
VN-EAEU	2023	2023	0	EAV!E14772
VN-EAEU	2024	2024	0	EAV!F14772
VN-EAEU	2025	2025	0	EAV!G14772
VN-EAEU	2026	2026	0	EAV!H14772
VN-EAEU	2027	2027	0	EAV!I14772
AHKFTA	2022	2022	20	AKH!D14770
AHKFTA	2023	2023	20	AKH!E14770
AHKFTA	2024	2024	20	AKH!F14770
AHKFTA	2025	2025	20	AKH!G14770
AHKFTA	2026	2026	20	AKH!H14770
AHKFTA	2027	2027	20	AKH!I14770
EVFTA	2022	2022	10	EV-NK!D14785
EVFTA	2023	2023	6,6	EV-NK!E14785
EVFTA	2024	2024	3,3	EV-NK!F14785
EVFTA	2025	2025	0	EV-NK!G14785
EVFTA	2026	2026	0	EV-NK!H14785
EVFTA	2027	2027	0	EV-NK!I14785
UKVFTA	2022	2022	10	UKV!D14784
UKVFTA	2023	2023	6,6	UKV!E14784
UKVFTA	2024	2024	3,3	UKV!F14784
UKVFTA	2025	2025	0	UKV!G14784
UKVFTA	2026	2026	0	UKV!H14784

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14784
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14777
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14777
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14777
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14777
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14777
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14777
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14777
RCEP A	2022	2022	20	RCEPT-A!D14772
RCEP A	2023	2023	20	RCEPT-A!E14772
RCEP A	2024	2024	20	RCEPT-A!F14772
RCEP A	2025	2025	20	RCEPT-A!G14772
RCEP A	2026	2026	20	RCEPT-A!H14772
RCEP A	2027	2027	20	RCEPT-A!I14772
RCEP B	2022	2022	20	B!D14772
RCEP B	2023	2023	20	B!E14772
RCEP B	2024	2024	20	B!F14772
RCEP B	2025	2025	20	B!G14772
RCEP B	2026	2026	20	B!H14772
RCEP B	2027	2027	20	B!I14772
RCEP C	2022	2022	20	C!D14772
RCEP C	2023	2023	20	C!E14772
RCEP C	2024	2024	20	C!F14772
RCEP C	2025	2025	20	C!G14772
RCEP C	2026	2026	20	C!H14772
RCEP C	2027	2027	20	C!I14772

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D14771
RCEP D	2023	2023	20	D!E14771
RCEP D	2024	2024	20	D!F14771
RCEP D	2025	2025	20	D!G14771
RCEP D	2026	2026	20	D!H14771
RCEP D	2027	2027	20	D!I14771
RCEP E	2022	2022	20	E!D14775
RCEP E	2023	2023	20	E!E14775
RCEP E	2024	2024	20	E!F14775
RCEP E	2025	2025	20	E!G14775
RCEP E	2026	2026	20	E!H14775
RCEP E	2027	2027	20	E!I14775
RCEP F	2022	2022	20	F!D14772
RCEP F	2023	2023	20	F!E14772
RCEP F	2024	2024	20	F!F14772
RCEP F	2025	2025	20	F!G14772
RCEP F	2026	2026	20	F!H14772
RCEP F	2027	2027	20	F!I14772
VIFTA	2024	2024	18	VI!F13755
VIFTA	2025	2025	16	VI!G13755
VIFTA	2026	2026	14	VI!H13755
VIFTA	2027	2027	12	VI!I13755

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 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%, VCFTA 23%, AIFTA 30%: 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 8519.89 has 5 lines; 8519.89.90 is distinguished from its siblings by: Other.	8519.89.10 Cinematographic sound reproducers; 8519.89.20 Record players with or without loudspeakers; 8519.89.30 Of a kind suitable for cinematography or broadcasting; 8519.89.40 Other sound reproducing apparatus	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 8519.89.90. 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 8519.89.90 was checked against BT2026 (cell BT2026!N15441), 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.