Vietnam Tariff Intelligence

HS 8527.21.90 detail

HS code	8527.21.90
Description	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock / - Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles: / - - Combined with sound recording or reproducing apparatus: / - - - Other
Unit	chiếc
Generated	02/11/2026 02:28:50
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/85272190/

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!K15623
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15623
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15623
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 (-ID, TH)	0% (except ID, TH)	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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

VIFTA	14.3	14.3%	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
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	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	26	26%	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!E14950
ATIGA	2022	2022	0	AT!E14882
ATIGA	2023	2023	0	AT!F14882
ATIGA	2024	2024	0	AT!G14882
ATIGA	2025	2025	0	AT!H14882
ATIGA	2026	2026	0	AT!I14882
ATIGA	2027	2027	0	AT!J14882
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14936
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14936
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14936
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14936

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14936
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14936
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14937
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14937
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14937
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14937
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14937
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14937
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14940
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14888
AIFTA	30/12/2022	2022	27.5	AI!F14896
AIFTA	31/12/2022 - 30/12/2023	2023	27	AI!G14896
AIFTA	31/12/2023 - 30/12/2024	2024	26.5	AI!H14896
AIFTA	31/12/2024 - 31/12/2025	2025	26	AI!I14896
AIFTA	01/01/2026 - 31/12/2026	2026	26	AI!J14896
AIFTA	01/01/2027 - 31/12/2027	2027	26	AI!K14896
VKFTA	2022	2022	0	VK!E14936
VKFTA	2023	2023	0	VK!F14936
VKFTA	2024	2024	0	VK!G14936
VKFTA	2025	2025	0	VK!H14936
VKFTA	2026	2026	0	VK!I14936
VKFTA	2027	2027	0	VK!J14936
VCFTA	2022	2022	6	VC!D14991
VCFTA	2023	2023	3	VC!E14991
VCFTA	2024	2024	0	VC!F14991
VCFTA	2025	2025	0	VC!G14991

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14991
VCFTA	2027	2027	0	VC!I14991
VN-EAEU	2022	2022	6,8	EAV!D14970
VN-EAEU	2023	2023	4,5	EAV!E14970
VN-EAEU	2024	2024	2,3	EAV!F14970
VN-EAEU	2025	2025	0	EAV!G14970
VN-EAEU	2026	2026	0	EAV!H14970
VN-EAEU	2027	2027	0	EAV!I14970
AHKFTA	2022	2022	25	AKH!D14968
AHKFTA	2023	2023	25	AKH!E14968
AHKFTA	2024	2024	25	AKH!F14968
AHKFTA	2025	2025	25	AKH!G14968
AHKFTA	2026	2026	25	AKH!H14968
AHKFTA	2027	2027	25	AKH!I14968
EVFTA	2022	2022	12,5	EV-NK!D14974
EVFTA	2023	2023	8,3	EV-NK!E14974
EVFTA	2024	2024	4,1	EV-NK!F14974
EVFTA	2025	2025	0	EV-NK!G14974
EVFTA	2026	2026	0	EV-NK!H14974
EVFTA	2027	2027	0	EV-NK!I14974
UKVFTA	2022	2022	12,5	UKV!D14973
UKVFTA	2023	2023	8,3	UKV!E14973
UKVFTA	2024	2024	4,1	UKV!F14973
UKVFTA	2025	2025	0	UKV!G14973
UKVFTA	2026	2026	0	UKV!H14973
UKVFTA	2027	2027	0	UKV!I14973

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14966
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14966
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14966
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14966
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14966
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14966
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14966
RCEP A	2022	2022	23,3	RCEPT-A!D14961
RCEP A	2023	2023	21,7	RCEPT-A!E14961
RCEP A	2024	2024	20	RCEPT-A!F14961
RCEP A	2025	2025	18,3	RCEPT-A!G14961
RCEP A	2026	2026	16,7	RCEPT-A!H14961
RCEP A	2027	2027	15	RCEPT-A!I14961
RCEP B	2022	2022	23,3	B!D14961
RCEP B	2023	2023	21,7	B!E14961
RCEP B	2024	2024	20	B!F14961
RCEP B	2025	2025	18,3	B!G14961
RCEP B	2026	2026	16,7	B!H14961
RCEP B	2027	2027	15	B!I14961
RCEP C	2022	2022	25	C!D14961
RCEP C	2023	2023	25	C!E14961
RCEP C	2024	2024	25	C!F14961
RCEP C	2025	2025	25	C!G14961
RCEP C	2026	2026	25	C!H14961
RCEP C	2027	2027	25	C!I14961
RCEP D	2022	2022	25	D!D14960

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E14960
RCEP D	2024	2024	25	D!F14960
RCEP D	2025	2025	25	D!G14960
RCEP D	2026	2026	25	D!H14960
RCEP D	2027	2027	25	D!I14960
RCEP E	2022	2022	25	E!D14964
RCEP E	2023	2023	25	E!E14964
RCEP E	2024	2024	25	E!F14964
RCEP E	2025	2025	25	E!G14964
RCEP E	2026	2026	25	E!H14964
RCEP E	2027	2027	25	E!I14964
RCEP F	2022	2022	23,3	F!D14961
RCEP F	2023	2023	21,7	F!E14961
RCEP F	2024	2024	20	F!F14961
RCEP F	2025	2025	18,3	F!G14961
RCEP F	2026	2026	16,7	F!H14961
RCEP F	2027	2027	15	F!I14961
VIFTA	2024	2024	21.4	VI!F13937
VIFTA	2025	2025	17.9	VI!G13937
VIFTA	2026	2026	14.3	VI!H13937
VIFTA	2027	2027	10.7	VI!I13937

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 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, AIFTA 26%: 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 8527.21 has 2 lines; 8527.21.90 is distinguished from its siblings by: Other.	8527.21.10 Capable of receiving and decoding digital radio data system signals	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8527.21.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8527.21.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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
HS-005	BLUE	Chapter 98 equivalent exists	8527.21.90 corresponds to Chapter 98 code 9849.41.10 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - Kết hợp với thiết bị ghi hoặc tái tạo âm thanh	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8527.21.90. 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 25% for 8527.21.90 was checked against BT2026 (cell BT2026!N15623), 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.