Vietnam Tariff Intelligence

# HS 8517.79.99 detail

| | |
|---|---|
| **HS code** | 8517.79.99 |
| **Description** | Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28 / - Parts: / - - Other: / - - - Other: / - - - - Other |
| **Unit** | chiếc |
| **Generated** | 07/11/2026 17:27:53 |
| **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/85177999/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15372 |
| Preferential (MFN) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15372 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15372 |
| 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 (-KH) | 0% (except KH) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | 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 |
| RCEP (Annex A) | 0 | 0% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 0 | 0% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 0 | 0% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 0 | 0% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 0 | 0% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 0 | 0% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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-LAO | 0 | 0% | Consolidated BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Not eligible (*) |
| VN-EAEU | * | * not eligible | Consolidated BT2026 | 2026 | EAV | 113/2022/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!E14681 |
| ATIGA | 2022 | 2022 | 0 | AT!E14622 |
| ATIGA | 2023 | 2023 | 0 | AT!F14622 |
| ATIGA | 2024 | 2024 | 0 | AT!G14622 |
| ATIGA | 2025 | 2025 | 0 | AT!H14622 |
| ATIGA | 2026 | 2026 | 0 | AT!I14622 |
| ATIGA | 2027 | 2027 | 0 | AT!J14622 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E14676 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14676 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14676 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14676 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14676 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14676 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E14677 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F14677 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14677 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14677 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14677 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14677 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F14680 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14628 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F14636 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G14636 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H14636 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I14636 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J14636 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K14636 |
| VKFTA | 2022 | 2022 | 0 | VK!E14667 |
| VKFTA | 2023 | 2023 | 0 | VK!F14667 |
| VKFTA | 2024 | 2024 | 0 | VK!G14667 |
| VKFTA | 2025 | 2025 | 0 | VK!H14667 |
| VKFTA | 2026 | 2026 | 0 | VK!I14667 |
| VKFTA | 2027 | 2027 | 0 | VK!J14667 |
| VCFTA | 2022 | 2022 | 0 | VC!D14722 |
| VCFTA | 2023 | 2023 | 0 | VC!E14722 |
| VCFTA | 2024 | 2024 | 0 | VC!F14722 |
| VCFTA | 2025 | 2025 | 0 | VC!G14722 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14722 |
| VCFTA | 2027 | 2027 | 0 | VC!I14722 |
| VN-EAEU | 2022 | 2022 | * | EAV!D14699 |
| VN-EAEU | 2023 | 2023 | * | EAV!E14699 |
| VN-EAEU | 2024 | 2024 | * | EAV!F14699 |
| VN-EAEU | 2025 | 2025 | * | EAV!G14699 |
| VN-EAEU | 2026 | 2026 | * | EAV!H14699 |
| VN-EAEU | 2027 | 2027 | * | EAV!I14699 |
| AHKFTA | 2022 | 2022 | * | AKH!D14699 |
| AHKFTA | 2023 | 2023 | * | AKH!E14699 |
| AHKFTA | 2024 | 2024 | * | AKH!F14699 |
| AHKFTA | 2025 | 2025 | * | AKH!G14699 |
| AHKFTA | 2026 | 2026 | * | AKH!H14699 |
| AHKFTA | 2027 | 2027 | * | AKH!I14699 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D14714 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E14714 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F14714 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14714 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14714 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14714 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D14713 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E14713 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F14713 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14713 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14713 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14713 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14706 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14706 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14706 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14706 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14706 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14706 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14706 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D14701 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E14701 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F14701 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G14701 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H14701 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I14701 |
| RCEP B | 2022 | 2022 | 0 | B!D14701 |
| RCEP B | 2023 | 2023 | 0 | B!E14701 |
| RCEP B | 2024 | 2024 | 0 | B!F14701 |
| RCEP B | 2025 | 2025 | 0 | B!G14701 |
| RCEP B | 2026 | 2026 | 0 | B!H14701 |
| RCEP B | 2027 | 2027 | 0 | B!I14701 |
| RCEP C | 2022 | 2022 | 0 | C!D14701 |
| RCEP C | 2023 | 2023 | 0 | C!E14701 |
| RCEP C | 2024 | 2024 | 0 | C!F14701 |
| RCEP C | 2025 | 2025 | 0 | C!G14701 |
| RCEP C | 2026 | 2026 | 0 | C!H14701 |
| RCEP C | 2027 | 2027 | 0 | C!I14701 |
| RCEP D | 2022 | 2022 | 0 | D!D14700 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E14700 |
| RCEP D | 2024 | 2024 | 0 | D!F14700 |
| RCEP D | 2025 | 2025 | 0 | D!G14700 |
| RCEP D | 2026 | 2026 | 0 | D!H14700 |
| RCEP D | 2027 | 2027 | 0 | D!I14700 |
| RCEP E | 2022 | 2022 | 0 | E!D14704 |
| RCEP E | 2023 | 2023 | 0 | E!E14704 |
| RCEP E | 2024 | 2024 | 0 | E!F14704 |
| RCEP E | 2025 | 2025 | 0 | E!G14704 |
| RCEP E | 2026 | 2026 | 0 | E!H14704 |
| RCEP E | 2027 | 2027 | 0 | E!I14704 |
| RCEP F | 2022 | 2022 | 0 | F!D14701 |
| RCEP F | 2023 | 2023 | 0 | F!E14701 |
| RCEP F | 2024 | 2024 | 0 | F!F14701 |
| RCEP F | 2025 | 2025 | 0 | F!G14701 |
| RCEP F | 2026 | 2026 | 0 | F!H14701 |
| RCEP F | 2027 | 2027 | 0 | F!I14701 |
| VIFTA | 2024 | 2024 | 0 | VI!F13686 |
| VIFTA | 2025 | 2025 | 0 | VI!G13686 |
| VIFTA | 2026 | 2026 | 0 | VI!H13686 |
| VIFTA | 2027 | 2027 | 0 | VI!I13686 |

## 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): 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 |
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021) | | 1182/QĐ-BCT-PL | Prepare inspection/certification filings under the cited instruments before clearance. | Instrument cited in source; validity not verified |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8517.79 has 9 lines; 8517.79.99 is distinguished from its siblings by: Other. | 8517.79.10 Of control and adaptor units including gateways, bridges and routers; 8517.79.21 Of cellular telephones; 8517.79.29 Other; 8517.79.31 Of goods for line telephony or line telegraphy; 8517.79.32 Of goods for radio-telephony or radio-telegraphy; 8517.79.39 Other | 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 | 8517.79.99 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8517.79.99 | 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 |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8517.79.99. 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 0% for 8517.79.99 was checked against BT2026 (cell BT2026!N15372), 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 hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021) |
| 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.