Vietnam Tariff Intelligence

HS 8518.21.10 detail

HS code	8518.21.10
Description	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets / - Loudspeakers, whether or not mounted in their enclosures: / - - Single loudspeakers, mounted in their enclosures: / - - - Box speaker type
Unit	chiếc
Generated	04/11/2026 23:56:54
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/85182110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15381
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15381
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15381
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
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
ACFTA	5 (-KH)	5% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,3	10.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E14691
ATIGA	2022	2022	0	AT!E14632
ATIGA	2023	2023	0	AT!F14632
ATIGA	2024	2024	0	AT!G14632
ATIGA	2025	2025	0	AT!H14632
ATIGA	2026	2026	0	AT!I14632
ATIGA	2027	2027	0	AT!J14632
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14686
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14686
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14686
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14686

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14686
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14686
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14687
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14687
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14687
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14687
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14687
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14687
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14690
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14638
AIFTA	30/12/2022	2022	5	AI!F14646
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G14646
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H14646
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I14646
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J14646
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K14646
VKFTA	2022	2022	0	VK!E14677
VKFTA	2023	2023	0	VK!F14677
VKFTA	2024	2024	0	VK!G14677
VKFTA	2025	2025	0	VK!H14677
VKFTA	2026	2026	0	VK!I14677
VKFTA	2027	2027	0	VK!J14677
VCFTA	2022	2022	3	VC!D14732
VCFTA	2023	2023	1	VC!E14732
VCFTA	2024	2024	0	VC!F14732
VCFTA	2025	2025	0	VC!G14732

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14732
VCFTA	2027	2027	0	VC!I14732
VN-EAEU	2022	2022	0	EAV!D14709
VN-EAEU	2023	2023	0	EAV!E14709
VN-EAEU	2024	2024	0	EAV!F14709
VN-EAEU	2025	2025	0	EAV!G14709
VN-EAEU	2026	2026	0	EAV!H14709
VN-EAEU	2027	2027	0	EAV!I14709
AHKFTA	2022	2022	15	AKH!D14709
AHKFTA	2023	2023	15	AKH!E14709
AHKFTA	2024	2024	15	AKH!F14709
AHKFTA	2025	2025	15	AKH!G14709
AHKFTA	2026	2026	15	AKH!H14709
AHKFTA	2027	2027	15	AKH!I14709
EVFTA	2022	2022	10	EV-NK!D14724
EVFTA	2023	2023	6,6	EV-NK!E14724
EVFTA	2024	2024	3,3	EV-NK!F14724
EVFTA	2025	2025	0	EV-NK!G14724
EVFTA	2026	2026	0	EV-NK!H14724
EVFTA	2027	2027	0	EV-NK!I14724
UKVFTA	2022	2022	10	UKV!D14723
UKVFTA	2023	2023	6,6	UKV!E14723
UKVFTA	2024	2024	3,3	UKV!F14723
UKVFTA	2025	2025	0	UKV!G14723
UKVFTA	2026	2026	0	UKV!H14723
UKVFTA	2027	2027	0	UKV!I14723

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14716
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14716
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14716
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14716
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14716
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14716
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14716
RCEP A	2022	2022	14	RCEPT-A!D14711
RCEP A	2023	2023	13	RCEPT-A!E14711
RCEP A	2024	2024	12	RCEPT-A!F14711
RCEP A	2025	2025	11	RCEPT-A!G14711
RCEP A	2026	2026	10	RCEPT-A!H14711
RCEP A	2027	2027	9	RCEPT-A!I14711
RCEP B	2022	2022	14	B!D14711
RCEP B	2023	2023	13	B!E14711
RCEP B	2024	2024	12	B!F14711
RCEP B	2025	2025	11	B!G14711
RCEP B	2026	2026	10	B!H14711
RCEP B	2027	2027	9	B!I14711
RCEP C	2022	2022	15	C!D14711
RCEP C	2023	2023	15	C!E14711
RCEP C	2024	2024	15	C!F14711
RCEP C	2025	2025	15	C!G14711
RCEP C	2026	2026	15	C!H14711
RCEP C	2027	2027	15	C!I14711
RCEP D	2022	2022	14,1	D!D14710

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	13,1	D!E14710
RCEP D	2024	2024	12,2	D!F14710
RCEP D	2025	2025	11,3	D!G14710
RCEP D	2026	2026	10,3	D!H14710
RCEP D	2027	2027	9,4	D!I14710
RCEP E	2022	2022	14	E!D14714
RCEP E	2023	2023	13	E!E14714
RCEP E	2024	2024	12	E!F14714
RCEP E	2025	2025	11	E!G14714
RCEP E	2026	2026	10	E!H14714
RCEP E	2027	2027	9	E!I14714
RCEP F	2022	2022	14	F!D14711
RCEP F	2023	2023	13	F!E14711
RCEP F	2024	2024	12	F!F14711
RCEP F	2025	2025	11	F!G14711
RCEP F	2026	2026	10	F!H14711
RCEP F	2027	2027	9	F!I14711
VIFTA	2024	2024	12.9	VI!F13695
VIFTA	2025	2025	10.7	VI!G13695
VIFTA	2026	2026	8.6	VI!H13695
VIFTA	2027	2027	6.4	VI!I13695

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
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1)		29/2025/TT-BKHCN-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%, RCEP (Annex C) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 8518.21 has 2 lines; 8518.21.10 is distinguished from its siblings by: Box speaker type.	8518.21.90 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 8518.21.10. 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 15% for 8518.21.10 was checked against BT2026 (cell BT2026!N15381), 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)
SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1)

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.