

HS 8518.30.10 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8518.30.10                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 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 / - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers: / - - Headphones |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Generated           | 30/10/2026 21:14:55                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 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                | <a href="https://vietnamtariff.com/hs-code/85183010/">https://vietnamtariff.com/hs-code/85183010/</a>                                                                                                                                                                                                                                                                                                                                                            |

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!K15390 |
| Preferential (MFN)   | 15           | 15%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15390 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15390 |
| 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            | 0%             | 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(-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 |
| 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-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 |
| AHKFTA         | 3            | 3%             | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| VIFTA          | 10.5         | 10.5%          | 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    |

### Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|-----|--------|------|--------------|--------|
|-----|--------|------|--------------|--------|

|         |                                        |      |   |             |
|---------|----------------------------------------|------|---|-------------|
| ACFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AC!E14700   |
| ATIGA   | 2022                                   | 2022 | 0 | AT!E14641   |
| ATIGA   | 2023                                   | 2023 | 0 | AT!F14641   |
| ATIGA   | 2024                                   | 2024 | 0 | AT!G14641   |
| ATIGA   | 2025                                   | 2025 | 0 | AT!H14641   |
| ATIGA   | 2026                                   | 2026 | 0 | AT!I14641   |
| ATIGA   | 2027                                   | 2027 | 0 | AT!J14641   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 1 | AJ!E14695   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | AJ!F14695   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | AJ!G14695   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | AJ!H14695   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | AJ!I14695   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | AJ!J14695   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0 | VJ!E14696   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | VJ!F14696   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | VJ!G14696   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | VJ!H14696   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | VJ!I14696   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | VJ!J14696   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AK!F14699   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AANZ!H14647 |
| AIFTA   | 30/12/2022                             | 2022 | 0 | AI!F14655   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0 | AI!G14655   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0 | AI!H14655   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0 | AI!I14655   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0 | AI!J14655   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0 | AI!K14655   |

|         |      |      |     |              |
|---------|------|------|-----|--------------|
| VKFTA   | 2022 | 2022 | 0   | VK!E14686    |
| VKFTA   | 2023 | 2023 | 0   | VK!F14686    |
| VKFTA   | 2024 | 2024 | 0   | VK!G14686    |
| VKFTA   | 2025 | 2025 | 0   | VK!H14686    |
| VKFTA   | 2026 | 2026 | 0   | VK!I14686    |
| VKFTA   | 2027 | 2027 | 0   | VK!J14686    |
| VCFTA   | 2022 | 2022 | 3   | VC!D14741    |
| VCFTA   | 2023 | 2023 | 1   | VC!E14741    |
| VCFTA   | 2024 | 2024 | 0   | VC!F14741    |
| VCFTA   | 2025 | 2025 | 0   | VC!G14741    |
| VCFTA   | 2026 | 2026 | 0   | VC!H14741    |
| VCFTA   | 2027 | 2027 | 0   | VC!I14741    |
| VN-EAEU | 2022 | 2022 | 0   | EAV!D14718   |
| VN-EAEU | 2023 | 2023 | 0   | EAV!E14718   |
| VN-EAEU | 2024 | 2024 | 0   | EAV!F14718   |
| VN-EAEU | 2025 | 2025 | 0   | EAV!G14718   |
| VN-EAEU | 2026 | 2026 | 0   | EAV!H14718   |
| VN-EAEU | 2027 | 2027 | 0   | EAV!I14718   |
| AHKFTA  | 2022 | 2022 | 9   | AKH!D14718   |
| AHKFTA  | 2023 | 2023 | 6   | AKH!E14718   |
| AHKFTA  | 2024 | 2024 | 6   | AKH!F14718   |
| AHKFTA  | 2025 | 2025 | 3   | AKH!G14718   |
| AHKFTA  | 2026 | 2026 | 3   | AKH!H14718   |
| AHKFTA  | 2027 | 2027 | 0   | AKH!I14718   |
| EVFTA   | 2022 | 2022 | 7,5 | EV-NK!D14733 |
| EVFTA   | 2023 | 2023 | 5   | EV-NK!E14733 |
| EVFTA   | 2024 | 2024 | 2,5 | EV-NK!F14733 |

|        |       |                |     |                |
|--------|-------|----------------|-----|----------------|
| EVFTA  | 2025  | 2025           | 0   | EV-NK!G14733   |
| EVFTA  | 2026  | 2026           | 0   | EV-NK!H14733   |
| EVFTA  | 2027  | 2027           | 0   | EV-NK!I14733   |
| UKVFTA | 2022  | 2022           | 7,5 | UKV!D14732     |
| UKVFTA | 2023  | 2023           | 5   | UKV!E14732     |
| UKVFTA | 2024  | 2024           | 2,5 | UKV!F14732     |
| UKVFTA | 2025  | 2025           | 0   | UKV!G14732     |
| UKVFTA | 2026  | 2026           | 0   | UKV!H14732     |
| UKVFTA | 2027  | 2027           | 0   | UKV!I14732     |
| CPTPP  | (I)   | 2021 (DERIVED) | 0   | CPTPP!D14725   |
| CPTPP  | (II)  | 2022 (DERIVED) | 0   | CPTPP!E14725   |
| CPTPP  | (III) | 2023 (DERIVED) | 0   | CPTPP!F14725   |
| CPTPP  | (IV)  | 2024 (DERIVED) | 0   | CPTPP!G14725   |
| CPTPP  | (V)   | 2025 (DERIVED) | 0   | CPTPP!H14725   |
| CPTPP  | (VI)  | 2026 (DERIVED) | 0   | CPTPP!I14725   |
| CPTPP  | (VII) | 2027 (DERIVED) | 0   | CPTPP!J14725   |
| RCEP A | 2022  | 2022           | 0   | RCEPT-A!D14720 |
| RCEP A | 2023  | 2023           | 0   | RCEPT-A!E14720 |
| RCEP A | 2024  | 2024           | 0   | RCEPT-A!F14720 |
| RCEP A | 2025  | 2025           | 0   | RCEPT-A!G14720 |
| RCEP A | 2026  | 2026           | 0   | RCEPT-A!H14720 |
| RCEP A | 2027  | 2027           | 0   | RCEPT-A!I14720 |
| RCEP B | 2022  | 2022           | 0   | B!D14720       |
| RCEP B | 2023  | 2023           | 0   | B!E14720       |
| RCEP B | 2024  | 2024           | 0   | B!F14720       |
| RCEP B | 2025  | 2025           | 0   | B!G14720       |
| RCEP B | 2026  | 2026           | 0   | B!H14720       |

|        |      |      |      |           |
|--------|------|------|------|-----------|
| RCEP B | 2027 | 2027 | 0    | B!I14720  |
| RCEP C | 2022 | 2022 | 0    | C!D14720  |
| RCEP C | 2023 | 2023 | 0    | C!E14720  |
| RCEP C | 2024 | 2024 | 0    | C!F14720  |
| RCEP C | 2025 | 2025 | 0    | C!G14720  |
| RCEP C | 2026 | 2026 | 0    | C!H14720  |
| RCEP C | 2027 | 2027 | 0    | C!I14720  |
| RCEP D | 2022 | 2022 | 0    | D!D14719  |
| RCEP D | 2023 | 2023 | 0    | D!E14719  |
| RCEP D | 2024 | 2024 | 0    | D!F14719  |
| RCEP D | 2025 | 2025 | 0    | D!G14719  |
| RCEP D | 2026 | 2026 | 0    | D!H14719  |
| RCEP D | 2027 | 2027 | 0    | D!I14719  |
| RCEP E | 2022 | 2022 | 0    | E!D14723  |
| RCEP E | 2023 | 2023 | 0    | E!E14723  |
| RCEP E | 2024 | 2024 | 0    | E!F14723  |
| RCEP E | 2025 | 2025 | 0    | E!G14723  |
| RCEP E | 2026 | 2026 | 0    | E!H14723  |
| RCEP E | 2027 | 2027 | 0    | E!I14723  |
| RCEP F | 2022 | 2022 | 0    | F!D14720  |
| RCEP F | 2023 | 2023 | 0    | F!E14720  |
| RCEP F | 2024 | 2024 | 0    | F!F14720  |
| RCEP F | 2025 | 2025 | 0    | F!G14720  |
| RCEP F | 2026 | 2026 | 0    | F!H14720  |
| RCEP F | 2027 | 2027 | 0    | F!I14720  |
| VIFTA  | 2024 | 2024 | 13.5 | VI!F13704 |
| VIFTA  | 2025 | 2025 | 12   | VI!G13704 |

|       |      |      |      |           |
|-------|------|------|------|-----------|
| VIFTA | 2026 | 2026 | 10.5 | VI!H13704 |
| VIFTA | 2027 | 2027 | 9    | VI!!13704 |

## 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 |
| HS-003    | YELLOW | Classification Review Required – similar lines exist | Subheading 8518.30 has 6 lines; 8518.30.10 is distinguished from its siblings by: Headphones.                                         | 8518.30.20 Earphones; 8518.30.40 Line telephone handsets; 8518.30.51 For goods of subheading 8517.13.00 and 8517.14.00; 8518.30.59 Other; 8518.30.90 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                     |

| Risk code | Level  | Risk name                                                  | Description                                                                                           | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| 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 8518.30.10. 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 8518.30.10 was checked against BT2026 (cell BT2026!N15390), 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.