

HS 8518.30.59 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8518.30.59                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 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: / - - Other combined microphone/ speaker sets: / - - - Other |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Generated           | 30/10/2026 23:21:12                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 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/85183059/">https://vietnamtariff.com/hs-code/85183059/</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!K15395 |
| Preferential (MFN)   | 15           | 15%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15395 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15395 |
| 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          | 8.6          | 8.6%           | 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!E14705   |
| ATIGA   | 2022                                   | 2022 | 0 | AT!E14646   |
| ATIGA   | 2023                                   | 2023 | 0 | AT!F14646   |
| ATIGA   | 2024                                   | 2024 | 0 | AT!G14646   |
| ATIGA   | 2025                                   | 2025 | 0 | AT!H14646   |
| ATIGA   | 2026                                   | 2026 | 0 | AT!I14646   |
| ATIGA   | 2027                                   | 2027 | 0 | AT!J14646   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 1 | AJ!E14700   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | AJ!F14700   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | AJ!G14700   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | AJ!H14700   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | AJ!I14700   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | AJ!J14700   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0 | VJ!E14701   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | VJ!F14701   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | VJ!G14701   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | VJ!H14701   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | VJ!I14701   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | VJ!J14701   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AK!F14704   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AANZ!H14652 |
| AIFTA   | 30/12/2022                             | 2022 | 0 | AI!F14660   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0 | AI!G14660   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0 | AI!H14660   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0 | AI!I14660   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0 | AI!J14660   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0 | AI!K14660   |

|         |      |      |     |              |
|---------|------|------|-----|--------------|
| VKFTA   | 2022 | 2022 | 0   | VK!E14691    |
| VKFTA   | 2023 | 2023 | 0   | VK!F14691    |
| VKFTA   | 2024 | 2024 | 0   | VK!G14691    |
| VKFTA   | 2025 | 2025 | 0   | VK!H14691    |
| VKFTA   | 2026 | 2026 | 0   | VK!I14691    |
| VKFTA   | 2027 | 2027 | 0   | VK!J14691    |
| VCFTA   | 2022 | 2022 | 3   | VC!D14746    |
| VCFTA   | 2023 | 2023 | 1   | VC!E14746    |
| VCFTA   | 2024 | 2024 | 0   | VC!F14746    |
| VCFTA   | 2025 | 2025 | 0   | VC!G14746    |
| VCFTA   | 2026 | 2026 | 0   | VC!H14746    |
| VCFTA   | 2027 | 2027 | 0   | VC!I14746    |
| VN-EAEU | 2022 | 2022 | 0   | EAV!D14723   |
| VN-EAEU | 2023 | 2023 | 0   | EAV!E14723   |
| VN-EAEU | 2024 | 2024 | 0   | EAV!F14723   |
| VN-EAEU | 2025 | 2025 | 0   | EAV!G14723   |
| VN-EAEU | 2026 | 2026 | 0   | EAV!H14723   |
| VN-EAEU | 2027 | 2027 | 0   | EAV!I14723   |
| AHKFTA  | 2022 | 2022 | 9   | AKH!D14723   |
| AHKFTA  | 2023 | 2023 | 6   | AKH!E14723   |
| AHKFTA  | 2024 | 2024 | 6   | AKH!F14723   |
| AHKFTA  | 2025 | 2025 | 3   | AKH!G14723   |
| AHKFTA  | 2026 | 2026 | 3   | AKH!H14723   |
| AHKFTA  | 2027 | 2027 | 0   | AKH!I14723   |
| EVFTA   | 2022 | 2022 | 7,5 | EV-NK!D14738 |
| EVFTA   | 2023 | 2023 | 5   | EV-NK!E14738 |
| EVFTA   | 2024 | 2024 | 2,5 | EV-NK!F14738 |

|        |       |                |     |                |
|--------|-------|----------------|-----|----------------|
| EVFTA  | 2025  | 2025           | 0   | EV-NK!G14738   |
| EVFTA  | 2026  | 2026           | 0   | EV-NK!H14738   |
| EVFTA  | 2027  | 2027           | 0   | EV-NK!I14738   |
| UKVFTA | 2022  | 2022           | 7,5 | UKV!D14737     |
| UKVFTA | 2023  | 2023           | 5   | UKV!E14737     |
| UKVFTA | 2024  | 2024           | 2,5 | UKV!F14737     |
| UKVFTA | 2025  | 2025           | 0   | UKV!G14737     |
| UKVFTA | 2026  | 2026           | 0   | UKV!H14737     |
| UKVFTA | 2027  | 2027           | 0   | UKV!I14737     |
| CPTPP  | (I)   | 2021 (DERIVED) | 0   | CPTPP!D14730   |
| CPTPP  | (II)  | 2022 (DERIVED) | 0   | CPTPP!E14730   |
| CPTPP  | (III) | 2023 (DERIVED) | 0   | CPTPP!F14730   |
| CPTPP  | (IV)  | 2024 (DERIVED) | 0   | CPTPP!G14730   |
| CPTPP  | (V)   | 2025 (DERIVED) | 0   | CPTPP!H14730   |
| CPTPP  | (VI)  | 2026 (DERIVED) | 0   | CPTPP!I14730   |
| CPTPP  | (VII) | 2027 (DERIVED) | 0   | CPTPP!J14730   |
| RCEP A | 2022  | 2022           | 0   | RCEPT-A!D14725 |
| RCEP A | 2023  | 2023           | 0   | RCEPT-A!E14725 |
| RCEP A | 2024  | 2024           | 0   | RCEPT-A!F14725 |
| RCEP A | 2025  | 2025           | 0   | RCEPT-A!G14725 |
| RCEP A | 2026  | 2026           | 0   | RCEPT-A!H14725 |
| RCEP A | 2027  | 2027           | 0   | RCEPT-A!I14725 |
| RCEP B | 2022  | 2022           | 0   | B!D14725       |
| RCEP B | 2023  | 2023           | 0   | B!E14725       |
| RCEP B | 2024  | 2024           | 0   | B!F14725       |
| RCEP B | 2025  | 2025           | 0   | B!G14725       |
| RCEP B | 2026  | 2026           | 0   | B!H14725       |

|        |      |      |      |           |
|--------|------|------|------|-----------|
| RCEP B | 2027 | 2027 | 0    | B!I14725  |
| RCEP C | 2022 | 2022 | 0    | C!D14725  |
| RCEP C | 2023 | 2023 | 0    | C!E14725  |
| RCEP C | 2024 | 2024 | 0    | C!F14725  |
| RCEP C | 2025 | 2025 | 0    | C!G14725  |
| RCEP C | 2026 | 2026 | 0    | C!H14725  |
| RCEP C | 2027 | 2027 | 0    | C!I14725  |
| RCEP D | 2022 | 2022 | 0    | D!D14724  |
| RCEP D | 2023 | 2023 | 0    | D!E14724  |
| RCEP D | 2024 | 2024 | 0    | D!F14724  |
| RCEP D | 2025 | 2025 | 0    | D!G14724  |
| RCEP D | 2026 | 2026 | 0    | D!H14724  |
| RCEP D | 2027 | 2027 | 0    | D!I14724  |
| RCEP E | 2022 | 2022 | 0    | E!D14728  |
| RCEP E | 2023 | 2023 | 0    | E!E14728  |
| RCEP E | 2024 | 2024 | 0    | E!F14728  |
| RCEP E | 2025 | 2025 | 0    | E!G14728  |
| RCEP E | 2026 | 2026 | 0    | E!H14728  |
| RCEP E | 2027 | 2027 | 0    | E!I14728  |
| RCEP F | 2022 | 2022 | 0    | F!D14725  |
| RCEP F | 2023 | 2023 | 0    | F!E14725  |
| RCEP F | 2024 | 2024 | 0    | F!F14725  |
| RCEP F | 2025 | 2025 | 0    | F!G14725  |
| RCEP F | 2026 | 2026 | 0    | F!H14725  |
| RCEP F | 2027 | 2027 | 0    | F!I14725  |
| VIFTA  | 2024 | 2024 | 12.9 | VI!F13709 |
| VIFTA  | 2025 | 2025 | 10.7 | VI!G13709 |

|       |      |      |     |           |
|-------|------|------|-----|-----------|
| VIFTA | 2026 | 2026 | 8.6 | VI!H13709 |
| VIFTA | 2027 | 2027 | 6.4 | VI!!13709 |

## 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-BKHCHN-PL1) |                                                                                                                                                                 | 29/2025/TT-BKHCHN-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; 8518.30.59 is distinguished from its siblings by: Other.                                               | 8518.30.10 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; 8518.30.90 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          |
| HS-005    | BLUE   | Chapter 98 equivalent exists                               | 8518.30.59 corresponds to Chapter 98 code 9834.36.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - Bộ micro, loa kết hợp trừ của điện thoại di động hoặc điện thoại dùng cho mạng không dây khác | 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 8518.30.59. 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 8518.30.59 was checked against BT2026 (cell BT2026!N15395), 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.