Vietnam Tariff Intelligence

HS 8519.89.10 detail

HS code	8519.89.10
Description	Sound recording or reproducing apparatus / - Other apparatus: / - - Other: / - - - Cinematographic sound reproducers
Unit	chiếc
Generated	04/11/2026 11:15:41
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/85198910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15437
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15437
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15437
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 (-BN)	0% (except BN)	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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AKFTA	8	8%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	8	8%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-EAEU	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
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	11	11%	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!E14748
ATIGA	2022	2022	0	AT!E14689
ATIGA	2023	2023	0	AT!F14689
ATIGA	2024	2024	0	AT!G14689
ATIGA	2025	2025	0	AT!H14689
ATIGA	2026	2026	0	AT!I14689
ATIGA	2027	2027	0	AT!J14689
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14743
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14743
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14743

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14743
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14743
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14743
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14744
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14744
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14744
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14744
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14744
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14744
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		8	AK!F14747
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14695
AIFTA	30/12/2022	2022	12	AI!F14703
AIFTA	31/12/2022 - 30/12/2023	2023	11.5	AI!G14703
AIFTA	31/12/2023 - 30/12/2024	2024	11.5	AI!H14703
AIFTA	31/12/2024 - 31/12/2025	2025	11	AI!I14703
AIFTA	01/01/2026 - 31/12/2026	2026	11	AI!J14703
AIFTA	01/01/2027 - 31/12/2027	2027	11	AI!K14703
VKFTA	2022	2022	8	VK!E14734
VKFTA	2023	2023	8	VK!F14734
VKFTA	2024	2024	8	VK!G14734
VKFTA	2025	2025	8	VK!H14734
VKFTA	2026	2026	8	VK!I14734
VKFTA	2027	2027	8	VK!J14734
VCFTA	2022	2022	2	VC!D14789
VCFTA	2023	2023	1	VC!E14789
VCFTA	2024	2024	0	VC!F14789

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14789
VCFTA	2026	2026	0	VC!H14789
VCFTA	2027	2027	0	VC!I14789
VN-EAEU	2022	2022		EAV!14766
VN-EAEU	2023	2023		EAV!14766
VN-EAEU	2024	2024		EAV!14766
VN-EAEU	2025	2025		EAV!14766
VN-EAEU	2026	2026		EAV!14766
VN-EAEU	2027	2027		EAV!14766
AHKFTA	2022	2022	10	AKH!D14766
AHKFTA	2023	2023	10	AKH!E14766
AHKFTA	2024	2024	10	AKH!F14766
AHKFTA	2025	2025	10	AKH!G14766
AHKFTA	2026	2026	10	AKH!H14766
AHKFTA	2027	2027	10	AKH!I14766
EVFTA	2022	2022	5	EV-NK!D14781
EVFTA	2023	2023	3,3	EV-NK!E14781
EVFTA	2024	2024	1,6	EV-NK!F14781
EVFTA	2025	2025	0	EV-NK!G14781
EVFTA	2026	2026	0	EV-NK!H14781
EVFTA	2027	2027	0	EV-NK!I14781
UKVFTA	2022	2022	5	UKV!D14780
UKVFTA	2023	2023	3,3	UKV!E14780
UKVFTA	2024	2024	1,6	UKV!F14780
UKVFTA	2025	2025	0	UKV!G14780
UKVFTA	2026	2026	0	UKV!H14780

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14780
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14773
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14773
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14773
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14773
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14773
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14773
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14773
RCEP A	2022	2022	9	RCEPT-A!D14768
RCEP A	2023	2023	8	RCEPT-A!E14768
RCEP A	2024	2024	7	RCEPT-A!F14768
RCEP A	2025	2025	6	RCEPT-A!G14768
RCEP A	2026	2026	5	RCEPT-A!H14768
RCEP A	2027	2027	4	RCEPT-A!I14768
RCEP B	2022	2022	9	B!D14768
RCEP B	2023	2023	8	B!E14768
RCEP B	2024	2024	7	B!F14768
RCEP B	2025	2025	6	B!G14768
RCEP B	2026	2026	5	B!H14768
RCEP B	2027	2027	4	B!I14768
RCEP C	2022	2022	9	C!D14768
RCEP C	2023	2023	8	C!E14768
RCEP C	2024	2024	7	C!F14768
RCEP C	2025	2025	6	C!G14768
RCEP C	2026	2026	5	C!H14768
RCEP C	2027	2027	4	C!I14768

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D14767
RCEP D	2023	2023	8,2	D!E14767
RCEP D	2024	2024	7,3	D!F14767
RCEP D	2025	2025	6,4	D!G14767
RCEP D	2026	2026	5,5	D!H14767
RCEP D	2027	2027	4,5	D!I14767
RCEP E	2022	2022	9	E!D14771
RCEP E	2023	2023	8	E!E14771
RCEP E	2024	2024	7	E!F14771
RCEP E	2025	2025	6	E!G14771
RCEP E	2026	2026	5	E!H14771
RCEP E	2027	2027	4	E!I14771
RCEP F	2022	2022	9	F!D14768
RCEP F	2023	2023	8	F!E14768
RCEP F	2024	2024	7	F!F14768
RCEP F	2025	2025	6	F!G14768
RCEP F	2026	2026	5	F!H14768
RCEP F	2027	2027	4	F!I14768
VIFTA	2024	2024	8,6	VI!F13751
VIFTA	2025	2025	7.1	VI!G13751
VIFTA	2026	2026	5.7	VI!H13751
VIFTA	2027	2027	4.3	VI!I13751

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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%, AIFTA 11%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 8519.89 has 5 lines; 8519.89.10 is distinguished from its siblings by: Cinematographic sound reproducers.	8519.89.20 Record players with or without loudspeakers; 8519.89.30 Of a kind suitable for cinematography or broadcasting; 8519.89.40 Other sound reproducing apparatus; 8519.89.90 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	8519.89.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8519.89.10	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 8519.89.10. 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 10% for 8519.89.10 was checked against BT2026 (cell BT2026!N15437), 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
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.