Vietnam Tariff Intelligence

# HS 8527.91.90 detail

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|---|---|
| **HS code** | 8527.91.90 |
| **Description** | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock / - Other: / - - Combined with sound recording or reproducing apparatus: / - - - Other |
| **Unit** | chiếc |
| **Generated** | 03/11/2026 19:05:38 |
| **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/85279190/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15628 |
| Preferential (MFN) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15628 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15628 |
| 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 (-ID) | 0% (except ID) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/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 |
| 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 |
| AKFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| VKFTA | 5 | 5% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 15 | 15% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 15 | 15% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 15 | 15% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 15 | 15% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 15 | 15% | 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 |
|---|---|---|---|---|---|---|---|
| RCEP (Annex D) | 16,4 | 16.4% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 21 | 21% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AIFTA | 26 | 26% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 30 | 30% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| VJEPA | 30 | 30% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/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 |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/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!E14955 |
| ATIGA | 2022 | 2022 | 0 | AT!E14887 |
| ATIGA | 2023 | 2023 | 0 | AT!F14887 |
| ATIGA | 2024 | 2024 | 0 | AT!G14887 |
| ATIGA | 2025 | 2025 | 0 | AT!H14887 |
| ATIGA | 2026 | 2026 | 0 | AT!I14887 |
| ATIGA | 2027 | 2027 | 0 | AT!J14887 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 30 | AJ!E14941 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 30 | AJ!F14941 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 30 | AJ!G14941 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 30 | AJ!H14941 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 30 | AJ!I14941 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 30 | AJ!J14941 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 30 | VJ!E14942 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 30 | VJ!F14942 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 30 | VJ!G14942 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 30 | VJ!H14942 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 30 | VJ!I14942 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 30 | VJ!J14942 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F14945 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14893 |
| AIFTA | 30/12/2022 | 2022 | 27.5 | AI!F14901 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 27 | AI!G14901 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 26.5 | AI!H14901 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 26 | AI!I14901 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 26 | AI!J14901 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 26 | AI!K14901 |
| VKFTA | 2022 | 2022 | 5 | VK!E14941 |
| VKFTA | 2023 | 2023 | 5 | VK!F14941 |
| VKFTA | 2024 | 2024 | 5 | VK!G14941 |
| VKFTA | 2025 | 2025 | 5 | VK!H14941 |
| VKFTA | 2026 | 2026 | 5 | VK!I14941 |
| VKFTA | 2027 | 2027 | 5 | VK!J14941 |
| VCFTA | 2022 | 2022 | 6 | VC!D14996 |
| VCFTA | 2023 | 2023 | 3 | VC!E14996 |
| VCFTA | 2024 | 2024 | 0 | VC!F14996 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G14996 |
| VCFTA | 2026 | 2026 | 0 | VC!H14996 |
| VCFTA | 2027 | 2027 | 0 | VC!I14996 |
| VN-EAEU | 2022 | 2022 | 8,2 | EAV!D14975 |
| VN-EAEU | 2023 | 2023 | 5,5 | EAV!E14975 |
| VN-EAEU | 2024 | 2024 | 2,7 | EAV!F14975 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14975 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14975 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14975 |
| AHKFTA | 2022 | 2022 | * | AKH!D14973 |
| AHKFTA | 2023 | 2023 | * | AKH!E14973 |
| AHKFTA | 2024 | 2024 | * | AKH!F14973 |
| AHKFTA | 2025 | 2025 | * | AKH!G14973 |
| AHKFTA | 2026 | 2026 | * | AKH!H14973 |
| AHKFTA | 2027 | 2027 | * | AKH!I14973 |
| EVFTA | 2022 | 2022 | 15 | EV-NK!D14979 |
| EVFTA | 2023 | 2023 | 10 | EV-NK!E14979 |
| EVFTA | 2024 | 2024 | 5 | EV-NK!F14979 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14979 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14979 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14979 |
| UKVFTA | 2022 | 2022 | 15 | UKV!D14978 |
| UKVFTA | 2023 | 2023 | 10 | UKV!E14978 |
| UKVFTA | 2024 | 2024 | 5 | UKV!F14978 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14978 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14978 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I14978 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14971 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14971 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14971 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14971 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14971 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14971 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14971 |
| RCEP A | 2022 | 2022 | 27 | RCEPT-A!D14966 |
| RCEP A | 2023 | 2023 | 24 | RCEPT-A!E14966 |
| RCEP A | 2024 | 2024 | 21 | RCEPT-A!F14966 |
| RCEP A | 2025 | 2025 | 18 | RCEPT-A!G14966 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H14966 |
| RCEP A | 2027 | 2027 | 12 | RCEPT-A!I14966 |
| RCEP B | 2022 | 2022 | 27 | B!D14966 |
| RCEP B | 2023 | 2023 | 24 | B!E14966 |
| RCEP B | 2024 | 2024 | 21 | B!F14966 |
| RCEP B | 2025 | 2025 | 18 | B!G14966 |
| RCEP B | 2026 | 2026 | 15 | B!H14966 |
| RCEP B | 2027 | 2027 | 12 | B!I14966 |
| RCEP C | 2022 | 2022 | 27 | C!D14966 |
| RCEP C | 2023 | 2023 | 24 | C!E14966 |
| RCEP C | 2024 | 2024 | 21 | C!F14966 |
| RCEP C | 2025 | 2025 | 18 | C!G14966 |
| RCEP C | 2026 | 2026 | 15 | C!H14966 |
| RCEP C | 2027 | 2027 | 12 | C!I14966 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 27,3 | D!D14965 |
| RCEP D | 2023 | 2023 | 24,5 | D!E14965 |
| RCEP D | 2024 | 2024 | 21,8 | D!F14965 |
| RCEP D | 2025 | 2025 | 19,1 | D!G14965 |
| RCEP D | 2026 | 2026 | 16,4 | D!H14965 |
| RCEP D | 2027 | 2027 | 13,6 | D!I14965 |
| RCEP E | 2022 | 2022 | 27 | E!D14969 |
| RCEP E | 2023 | 2023 | 24 | E!E14969 |
| RCEP E | 2024 | 2024 | 21 | E!F14969 |
| RCEP E | 2025 | 2025 | 18 | E!G14969 |
| RCEP E | 2026 | 2026 | 15 | E!H14969 |
| RCEP E | 2027 | 2027 | 12 | E!I14969 |
| RCEP F | 2022 | 2022 | 27 | F!D14966 |
| RCEP F | 2023 | 2023 | 24 | F!E14966 |
| RCEP F | 2024 | 2024 | 21 | F!F14966 |
| RCEP F | 2025 | 2025 | 18 | F!G14966 |
| RCEP F | 2026 | 2026 | 15 | F!H14966 |
| RCEP F | 2027 | 2027 | 12 | F!I14966 |
| VIFTA | 2024 | 2024 | 27 | VI!F13942 |
| VIFTA | 2025 | 2025 | 24 | VI!G13942 |
| VIFTA | 2026 | 2026 | 21 | VI!H13942 |
| VIFTA | 2027 | 2027 | 18 | VI!I13942 |

## 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AJCEP 30%, VJEPA 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving. | MFN 30% | | 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 8527.91 has 2 lines; 8527.91.90 is distinguished from its siblings by: Other. | 8527.91.10 Portable | 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 8527.91.90. 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 30% for 8527.91.90 was checked against BT2026 (cell BT2026!N15628), 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) |

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.