Vietnam Tariff Intelligence

HS 8518.40.20 detail

HS code	8518.40.20
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 / - Audio-frequency electric amplifiers: / - - Used as repeaters in line telephony
Unit	chiếc
Generated	09/11/2026 22:45:02
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/85184020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15398
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15398
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15398
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
ACFTA	0 (-BN)	0% (except BN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
VIFTA	0	0%	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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	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!E14708
ATIGA	2022	2022	0	AT!E14649
ATIGA	2023	2023	0	AT!F14649
ATIGA	2024	2024	0	AT!G14649
ATIGA	2025	2025	0	AT!H14649
ATIGA	2026	2026	0	AT!I14649
ATIGA	2027	2027	0	AT!J14649
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14703
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14703
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14703
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14703

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14703
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14703
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14704
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14704
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14704
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14704
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14704
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14704
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14707
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14655
AIFTA	30/12/2022	2022	16	AI!F14663
AIFTA	31/12/2022 - 30/12/2023	2023	15.5	AI!G14663
AIFTA	31/12/2023 - 30/12/2024	2024	15	AI!H14663
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I14663
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J14663
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K14663
VKFTA	2022	2022	2	VK!E14694
VKFTA	2023	2023	1	VK!F14694
VKFTA	2024	2024	0	VK!G14694
VKFTA	2025	2025	0	VK!H14694
VKFTA	2026	2026	0	VK!I14694
VKFTA	2027	2027	0	VK!J14694
VCFTA	2022	2022	0	VC!D14749
VCFTA	2023	2023	0	VC!E14749
VCFTA	2024	2024	0	VC!F14749
VCFTA	2025	2025	0	VC!G14749

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14749
VCFTA	2027	2027	0	VC!I14749
VN-EAEU	2022	2022	0	EAV!D14726
VN-EAEU	2023	2023	0	EAV!E14726
VN-EAEU	2024	2024	0	EAV!F14726
VN-EAEU	2025	2025	0	EAV!G14726
VN-EAEU	2026	2026	0	EAV!H14726
VN-EAEU	2027	2027	0	EAV!I14726
AHKFTA	2022	2022	0	AKH!D14726
AHKFTA	2023	2023	0	AKH!E14726
AHKFTA	2024	2024	0	AKH!F14726
AHKFTA	2025	2025	0	AKH!G14726
AHKFTA	2026	2026	0	AKH!H14726
AHKFTA	2027	2027	0	AKH!I14726
EVFTA	2022	2022	5	EV-NK!D14741
EVFTA	2023	2023	3,3	EV-NK!E14741
EVFTA	2024	2024	1,6	EV-NK!F14741
EVFTA	2025	2025	0	EV-NK!G14741
EVFTA	2026	2026	0	EV-NK!H14741
EVFTA	2027	2027	0	EV-NK!I14741
UKVFTA	2022	2022	5	UKV!D14740
UKVFTA	2023	2023	3,3	UKV!E14740
UKVFTA	2024	2024	1,6	UKV!F14740
UKVFTA	2025	2025	0	UKV!G14740
UKVFTA	2026	2026	0	UKV!H14740
UKVFTA	2027	2027	0	UKV!I14740

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14733
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14733
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14733
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14733
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14733
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14733
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14733
RCEP A	2022	2022	0	RCEPT-A!D14728
RCEP A	2023	2023	0	RCEPT-A!E14728
RCEP A	2024	2024	0	RCEPT-A!F14728
RCEP A	2025	2025	0	RCEPT-A!G14728
RCEP A	2026	2026	0	RCEPT-A!H14728
RCEP A	2027	2027	0	RCEPT-A!I14728
RCEP B	2022	2022	0	B!D14728
RCEP B	2023	2023	0	B!E14728
RCEP B	2024	2024	0	B!F14728
RCEP B	2025	2025	0	B!G14728
RCEP B	2026	2026	0	B!H14728
RCEP B	2027	2027	0	B!I14728
RCEP C	2022	2022	0	C!D14728
RCEP C	2023	2023	0	C!E14728
RCEP C	2024	2024	0	C!F14728
RCEP C	2025	2025	0	C!G14728
RCEP C	2026	2026	0	C!H14728
RCEP C	2027	2027	0	C!I14728
RCEP D	2022	2022	0	D!D14727

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14727
RCEP D	2024	2024	0	D!F14727
RCEP D	2025	2025	0	D!G14727
RCEP D	2026	2026	0	D!H14727
RCEP D	2027	2027	0	D!I14727
RCEP E	2022	2022	0	E!D14731
RCEP E	2023	2023	0	E!E14731
RCEP E	2024	2024	0	E!F14731
RCEP E	2025	2025	0	E!G14731
RCEP E	2026	2026	0	E!H14731
RCEP E	2027	2027	0	E!I14731
RCEP F	2022	2022	0	F!D14728
RCEP F	2023	2023	0	F!E14728
RCEP F	2024	2024	0	F!F14728
RCEP F	2025	2025	0	F!G14728
RCEP F	2026	2026	0	F!H14728
RCEP F	2027	2027	0	F!I14728
VIFTA	2024	2024	0	VI!F13712
VIFTA	2025	2025	0	VI!G13712
VIFTA	2026	2026	0	VI!H13712
VIFTA	2027	2027	0	VI!I13712

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	AKFTA 5%, AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 8518.40 has 4 lines; 8518.40.20 is distinguished from its siblings by: Used as repeaters in line telephony.	8518.40.30 Used as repeaters in telephony other than line telephony; 8518.40.40 Other, having 6 or more input signal lines, with or without elements for capacity amplifiers; 8518.40.90 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 8518.40.20. 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 0% for 8518.40.20 was checked against BT2026 (cell BT2026!N15398), 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.