Vietnam Tariff Intelligence

HS 8518.40.40 detail

HS code	8518.40.40
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: / - - Other, having 6 or more input signal lines, with or without elements for capacity amplifiers
Unit	chiếc
Generated	08/11/2026 19:44:24
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/85184040/

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!K15400
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15400
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15400
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
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E14710
ATIGA	2022	2022	0	AT!E14651
ATIGA	2023	2023	0	AT!F14651
ATIGA	2024	2024	0	AT!G14651
ATIGA	2025	2025	0	AT!H14651
ATIGA	2026	2026	0	AT!I14651
ATIGA	2027	2027	0	AT!J14651
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14705
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14705
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14705
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14705
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14705
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14705
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14706
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14706
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14706
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14706
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14706
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14706
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14709
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14657
AIFTA	30/12/2022	2022	8	AI!F14665
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G14665
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H14665
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I14665
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J14665
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K14665

VKFTA	2022	2022	2	VK!E14696
VKFTA	2023	2023	1	VK!F14696
VKFTA	2024	2024	0	VK!G14696
VKFTA	2025	2025	0	VK!H14696
VKFTA	2026	2026	0	VK!I14696
VKFTA	2027	2027	0	VK!J14696
VCFTA	2022	2022	2	VC!D14751
VCFTA	2023	2023	1	VC!E14751
VCFTA	2024	2024	0	VC!F14751
VCFTA	2025	2025	0	VC!G14751
VCFTA	2026	2026	0	VC!H14751
VCFTA	2027	2027	0	VC!I14751
VN-EAEU	2022	2022	2,7	EAV!D14728
VN-EAEU	2023	2023	1,8	EAV!E14728
VN-EAEU	2024	2024	0,9	EAV!F14728
VN-EAEU	2025	2025	0	EAV!G14728
VN-EAEU	2026	2026	0	EAV!H14728
VN-EAEU	2027	2027	0	EAV!I14728
AHKFTA	2022	2022	10	AKH!D14728
AHKFTA	2023	2023	10	AKH!E14728
AHKFTA	2024	2024	10	AKH!F14728
AHKFTA	2025	2025	10	AKH!G14728
AHKFTA	2026	2026	10	AKH!H14728
AHKFTA	2027	2027	10	AKH!I14728
EVFTA	2022	2022	5	EV-NK!D14743
EVFTA	2023	2023	3,3	EV-NK!E14743
EVFTA	2024	2024	1,6	EV-NK!F14743

EVFTA	2025	2025	0	EV-NK!G14743
EVFTA	2026	2026	0	EV-NK!H14743
EVFTA	2027	2027	0	EV-NK!I14743
UKVFTA	2022	2022	5	UKV!D14742
UKVFTA	2023	2023	3,3	UKV!E14742
UKVFTA	2024	2024	1,6	UKV!F14742
UKVFTA	2025	2025	0	UKV!G14742
UKVFTA	2026	2026	0	UKV!H14742
UKVFTA	2027	2027	0	UKV!I14742
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14735
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14735
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14735
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14735
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14735
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14735
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14735
RCEP A	2022	2022	9,3	RCEPT-A!D14730
RCEP A	2023	2023	8,7	RCEPT-A!E14730
RCEP A	2024	2024	8	RCEPT-A!F14730
RCEP A	2025	2025	7,3	RCEPT-A!G14730
RCEP A	2026	2026	6,7	RCEPT-A!H14730
RCEP A	2027	2027	6	RCEPT-A!I14730
RCEP B	2022	2022	9,3	B!D14730
RCEP B	2023	2023	8,7	B!E14730
RCEP B	2024	2024	8	B!F14730
RCEP B	2025	2025	7,3	B!G14730
RCEP B	2026	2026	6,7	B!H14730

RCEP B	2027	2027	6	B!I14730
RCEP C	2022	2022	10	C!D14730
RCEP C	2023	2023	10	C!E14730
RCEP C	2024	2024	10	C!F14730
RCEP C	2025	2025	10	C!G14730
RCEP C	2026	2026	10	C!H14730
RCEP C	2027	2027	10	C!I14730
RCEP D	2022	2022	9,4	D!D14729
RCEP D	2023	2023	8,8	D!E14729
RCEP D	2024	2024	8,1	D!F14729
RCEP D	2025	2025	7,5	D!G14729
RCEP D	2026	2026	6,9	D!H14729
RCEP D	2027	2027	6,3	D!I14729
RCEP E	2022	2022	9,3	E!D14733
RCEP E	2023	2023	8,7	E!E14733
RCEP E	2024	2024	8	E!F14733
RCEP E	2025	2025	7,3	E!G14733
RCEP E	2026	2026	6,7	E!H14733
RCEP E	2027	2027	6	E!I14733
RCEP F	2022	2022	9,3	F!D14730
RCEP F	2023	2023	8,7	F!E14730
RCEP F	2024	2024	8	F!F14730
RCEP F	2025	2025	7,3	F!G14730
RCEP F	2026	2026	6,7	F!H14730
RCEP F	2027	2027	6	F!I14730
VIFTA	2024	2024	8,6	VI!F13714
VIFTA	2025	2025	7.1	VI!G13714

VIFTA	2026	2026	5.7	VI!H13714
VIFTA	2027	2027	4.3	VI!I13714

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	AHKFTA 10%, RCEP (Annex C) 10%: 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 8518.40 has 4 lines; 8518.40.40 is distinguished from its siblings by: Other, having 6 or more input signal lines, with or without elements for capacity amplifiers.	8518.40.20 Used as repeaters in line telephony; 8518.40.30 Used as repeaters in telephony other than line telephony; 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

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 8518.40.40. 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 8518.40.40 was checked against BT2026 (cell BT2026!N15400), 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.