Vietnam Tariff Intelligence

HS 8518.90.10 detail

HS code	8518.90.10
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 / - Parts: / - - Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies
Unit	kg/chiếc
Generated	03/11/2026 02:15:27
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/85189010/

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!K15407
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15407
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15407
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14717
ATIGA	2022	2022	0	AT!E14658
ATIGA	2023	2023	0	AT!F14658
ATIGA	2024	2024	0	AT!G14658
ATIGA	2025	2025	0	AT!H14658
ATIGA	2026	2026	0	AT!I14658
ATIGA	2027	2027	0	AT!J14658
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14712
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14712
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14712
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14712
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14712
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14712
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14713
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14713
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14713
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14713
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14713
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14713
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14716
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14664
AIFTA	30/12/2022	2022	0	AI!F14672
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14672
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14672
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14672
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14672
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14672

VKFTA	2022	2022	0	VK!E14703
VKFTA	2023	2023	0	VK!F14703
VKFTA	2024	2024	0	VK!G14703
VKFTA	2025	2025	0	VK!H14703
VKFTA	2026	2026	0	VK!I14703
VKFTA	2027	2027	0	VK!J14703
VCFTA	2022	2022	0	VC!D14758
VCFTA	2023	2023	0	VC!E14758
VCFTA	2024	2024	0	VC!F14758
VCFTA	2025	2025	0	VC!G14758
VCFTA	2026	2026	0	VC!H14758
VCFTA	2027	2027	0	VC!I14758
VN-EAEU	2022	2022	0	EAV!D14735
VN-EAEU	2023	2023	0	EAV!E14735
VN-EAEU	2024	2024	0	EAV!F14735
VN-EAEU	2025	2025	0	EAV!G14735
VN-EAEU	2026	2026	0	EAV!H14735
VN-EAEU	2027	2027	0	EAV!I14735
AHKFTA	2022	2022	0	AKH!D14735
AHKFTA	2023	2023	0	AKH!E14735
AHKFTA	2024	2024	0	AKH!F14735
AHKFTA	2025	2025	0	AKH!G14735
AHKFTA	2026	2026	0	AKH!H14735
AHKFTA	2027	2027	0	AKH!I14735
EVFTA	2022	2022	2,5	EV-NK!D14750
EVFTA	2023	2023	1,6	EV-NK!E14750
EVFTA	2024	2024	0,8	EV-NK!F14750

EVFTA	2025	2025	0	EV-NK!G14750
EVFTA	2026	2026	0	EV-NK!H14750
EVFTA	2027	2027	0	EV-NK!I14750
UKVFTA	2022	2022	2,5	UKV!D14749
UKVFTA	2023	2023	1,6	UKV!E14749
UKVFTA	2024	2024	0,8	UKV!F14749
UKVFTA	2025	2025	0	UKV!G14749
UKVFTA	2026	2026	0	UKV!H14749
UKVFTA	2027	2027	0	UKV!I14749
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14742
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14742
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14742
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14742
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14742
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14742
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14742
RCEP A	2022	2022	0	RCEPT-A!D14737
RCEP A	2023	2023	0	RCEPT-A!E14737
RCEP A	2024	2024	0	RCEPT-A!F14737
RCEP A	2025	2025	0	RCEPT-A!G14737
RCEP A	2026	2026	0	RCEPT-A!H14737
RCEP A	2027	2027	0	RCEPT-A!I14737
RCEP B	2022	2022	0	B!D14737
RCEP B	2023	2023	0	B!E14737
RCEP B	2024	2024	0	B!F14737
RCEP B	2025	2025	0	B!G14737
RCEP B	2026	2026	0	B!H14737

RCEP B	2027	2027	0	B!I14737
RCEP C	2022	2022	0	C!D14737
RCEP C	2023	2023	0	C!E14737
RCEP C	2024	2024	0	C!F14737
RCEP C	2025	2025	0	C!G14737
RCEP C	2026	2026	0	C!H14737
RCEP C	2027	2027	0	C!I14737
RCEP D	2022	2022	0	D!D14736
RCEP D	2023	2023	0	D!E14736
RCEP D	2024	2024	0	D!F14736
RCEP D	2025	2025	0	D!G14736
RCEP D	2026	2026	0	D!H14736
RCEP D	2027	2027	0	D!I14736
RCEP E	2022	2022	0	E!D14740
RCEP E	2023	2023	0	E!E14740
RCEP E	2024	2024	0	E!F14740
RCEP E	2025	2025	0	E!G14740
RCEP E	2026	2026	0	E!H14740
RCEP E	2027	2027	0	E!I14740
RCEP F	2022	2022	0	F!D14737
RCEP F	2023	2023	0	F!E14737
RCEP F	2024	2024	0	F!F14737
RCEP F	2025	2025	0	F!G14737
RCEP F	2026	2026	0	F!H14737
RCEP F	2027	2027	0	F!I14737
VIFTA	2024	2024	0	VI!F13721
VIFTA	2025	2025	0	VI!G13721

VIFTA	2026	2026	0	VI!H13721
VIFTA	2027	2027	0	VI!I13721

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8518.90 has 5 lines; 8518.90.10 is distinguished from its siblings by: Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies.	8518.90.20 Of goods of subheading 8518.40.40; 8518.90.30 Of goods of subheading 8518.21 or 8518.22; 8518.90.40 Of goods of subheading 8518.29.90; 8518.90.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8518.90.10. 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 0% for 8518.90.10 was checked against BT2026 (cell BT2026!N15407), 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.