Vietnam Tariff Intelligence

HS 8518.90.40 detail

HS code	8518.90.40
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 / - Parts: / - - Of goods of subheading 8518.29.90
Unit	kg/chiếc
Generated	10/11/2026 01:55:39
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/85189040/

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!K15410
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15410
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15410
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E14720

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14661
ATIGA	2023	2023	0	AT!F14661
ATIGA	2024	2024	0	AT!G14661
ATIGA	2025	2025	0	AT!H14661
ATIGA	2026	2026	0	AT!I14661
ATIGA	2027	2027	0	AT!J14661
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14715
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14715
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14715
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14715
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14715
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14715
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14716
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14716
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14716
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14716
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14716
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14716
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14719
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14667
AIFTA	30/12/2022	2022	0	AI!F14675
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14675
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14675
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14675
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14675
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14675

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14706
VKFTA	2023	2023	0	VK!F14706
VKFTA	2024	2024	0	VK!G14706
VKFTA	2025	2025	0	VK!H14706
VKFTA	2026	2026	0	VK!I14706
VKFTA	2027	2027	0	VK!J14706
VCFTA	2022	2022	3	VC!D14761
VCFTA	2023	2023	2	VC!E14761
VCFTA	2024	2024	0	VC!F14761
VCFTA	2025	2025	0	VC!G14761
VCFTA	2026	2026	0	VC!H14761
VCFTA	2027	2027	0	VC!I14761
VN-EAEU	2022	2022	0	EAV!D14738
VN-EAEU	2023	2023	0	EAV!E14738
VN-EAEU	2024	2024	0	EAV!F14738
VN-EAEU	2025	2025	0	EAV!G14738
VN-EAEU	2026	2026	0	EAV!H14738
VN-EAEU	2027	2027	0	EAV!I14738
AHKFTA	2022	2022	0	AKH!D14738
AHKFTA	2023	2023	0	AKH!E14738
AHKFTA	2024	2024	0	AKH!F14738
AHKFTA	2025	2025	0	AKH!G14738
AHKFTA	2026	2026	0	AKH!H14738
AHKFTA	2027	2027	0	AKH!I14738
EVFTA	2022	2022	5	EV-NK!D14753
EVFTA	2023	2023	3,3	EV-NK!E14753

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F14753
EVFTA	2025	2025	0	EV-NK!G14753
EVFTA	2026	2026	0	EV-NK!H14753
EVFTA	2027	2027	0	EV-NK!I14753
UKVFTA	2022	2022	5	UKV!D14752
UKVFTA	2023	2023	3,3	UKV!E14752
UKVFTA	2024	2024	1,6	UKV!F14752
UKVFTA	2025	2025	0	UKV!G14752
UKVFTA	2026	2026	0	UKV!H14752
UKVFTA	2027	2027	0	UKV!I14752
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14745
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14745
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14745
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14745
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14745
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14745
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14745
RCEP A	2022	2022	0	RCEPT-A!D14740
RCEP A	2023	2023	0	RCEPT-A!E14740
RCEP A	2024	2024	0	RCEPT-A!F14740
RCEP A	2025	2025	0	RCEPT-A!G14740
RCEP A	2026	2026	0	RCEPT-A!H14740
RCEP A	2027	2027	0	RCEPT-A!I14740
RCEP B	2022	2022	0	B!D14740
RCEP B	2023	2023	0	B!E14740
RCEP B	2024	2024	0	B!F14740

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14740
RCEP B	2026	2026	0	B!H14740
RCEP B	2027	2027	0	B!I14740
RCEP C	2022	2022	0	C!D14740
RCEP C	2023	2023	0	C!E14740
RCEP C	2024	2024	0	C!F14740
RCEP C	2025	2025	0	C!G14740
RCEP C	2026	2026	0	C!H14740
RCEP C	2027	2027	0	C!I14740
RCEP D	2022	2022	0	D!D14739
RCEP D	2023	2023	0	D!E14739
RCEP D	2024	2024	0	D!F14739
RCEP D	2025	2025	0	D!G14739
RCEP D	2026	2026	0	D!H14739
RCEP D	2027	2027	0	D!I14739
RCEP E	2022	2022	0	E!D14743
RCEP E	2023	2023	0	E!E14743
RCEP E	2024	2024	0	E!F14743
RCEP E	2025	2025	0	E!G14743
RCEP E	2026	2026	0	E!H14743
RCEP E	2027	2027	0	E!I14743
RCEP F	2022	2022	0	F!D14740
RCEP F	2023	2023	0	F!E14740
RCEP F	2024	2024	0	F!F14740
RCEP F	2025	2025	0	F!G14740
RCEP F	2026	2026	0	F!H14740

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14740
VIFTA	2024	2024	6,7	VI!F13724
VIFTA	2025	2025	3.3	VI!G13724
VIFTA	2026	2026	0	VI!H13724
VIFTA	2027	2027	0	VI!I13724

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; 8518.90.40 is distinguished from its siblings by: Of goods of subheading 8518.29.90.	8518.90.10 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; 8518.90.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8518.90.40. 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 8518.90.40 was checked against BT2026 (cell BT2026!N15410), 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.