Vietnam Tariff Intelligence

HS 8519.20.90 detail

HS code	8519.20.90
Description	Sound recording or reproducing apparatus / - Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment: / - - Other
Unit	chiếc
Generated	03/11/2026 03:21:51
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/85192090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15415
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15415
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15415
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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 (-BN)	5% (except BN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	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 F)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VKFTA	25	25%	Consolidated BT2026	2026	VK	125/2022/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
AIFTA	30	30%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	30	30%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AKFTA	40	40%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
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)		5	AC!E14726
ATIGA	2022	2022	0	AT!E14667
ATIGA	2023	2023	0	AT!F14667
ATIGA	2024	2024	0	AT!G14667
ATIGA	2025	2025	0	AT!H14667
ATIGA	2026	2026	0	AT!I14667
ATIGA	2027	2027	0	AT!J14667
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14721
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14721
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14721

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14721
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14721
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14721
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E14722
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14722
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14722
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14722
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14722
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14722
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F14725
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14673
AIFTA	30/12/2022	2022	32	AI!F14681
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G14681
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H14681
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I14681
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J14681
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K14681
VKFTA	2022	2022	25	VK!E14712
VKFTA	2023	2023	25	VK!F14712
VKFTA	2024	2024	25	VK!G14712
VKFTA	2025	2025	25	VK!H14712
VKFTA	2026	2026	25	VK!I14712
VKFTA	2027	2027	25	VK!J14712
VCFTA	2022	2022	37	VC!D14767
VCFTA	2023	2023	37	VC!E14767
VCFTA	2024	2024	30	VC!F14767

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	30	VC!G14767
VCFTA	2026	2026	30	VC!H14767
VCFTA	2027	2027	30	VC!I14767
VN-EAEU	2022	2022	6,8	EAV!D14744
VN-EAEU	2023	2023	4,5	EAV!E14744
VN-EAEU	2024	2024	2,3	EAV!F14744
VN-EAEU	2025	2025	0	EAV!G14744
VN-EAEU	2026	2026	0	EAV!H14744
VN-EAEU	2027	2027	0	EAV!I14744
AHKFTA	2022	2022	*	AKH!D14744
AHKFTA	2023	2023	*	AKH!E14744
AHKFTA	2024	2024	*	AKH!F14744
AHKFTA	2025	2025	*	AKH!G14744
AHKFTA	2026	2026	*	AKH!H14744
AHKFTA	2027	2027	*	AKH!I14744
EVFTA	2022	2022	12,5	EV-NK!D14759
EVFTA	2023	2023	8,3	EV-NK!E14759
EVFTA	2024	2024	4,1	EV-NK!F14759
EVFTA	2025	2025	0	EV-NK!G14759
EVFTA	2026	2026	0	EV-NK!H14759
EVFTA	2027	2027	0	EV-NK!I14759
UKVFTA	2022	2022	12,5	UKV!D14758
UKVFTA	2023	2023	8,3	UKV!E14758
UKVFTA	2024	2024	4,1	UKV!F14758
UKVFTA	2025	2025	0	UKV!G14758
UKVFTA	2026	2026	0	UKV!H14758

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14758
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14751
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14751
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14751
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14751
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14751
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14751
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14751
RCEP A	2022	2022	25	RCEPT-A!D14746
RCEP A	2023	2023	25	RCEPT-A!E14746
RCEP A	2024	2024	25	RCEPT-A!F14746
RCEP A	2025	2025	25	RCEPT-A!G14746
RCEP A	2026	2026	25	RCEPT-A!H14746
RCEP A	2027	2027	25	RCEPT-A!I14746
RCEP B	2022	2022	25	B!D14746
RCEP B	2023	2023	25	B!E14746
RCEP B	2024	2024	25	B!F14746
RCEP B	2025	2025	25	B!G14746
RCEP B	2026	2026	25	B!H14746
RCEP B	2027	2027	25	B!I14746
RCEP C	2022	2022	25	C!D14746
RCEP C	2023	2023	25	C!E14746
RCEP C	2024	2024	25	C!F14746
RCEP C	2025	2025	25	C!G14746
RCEP C	2026	2026	25	C!H14746
RCEP C	2027	2027	25	C!I14746

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D14745
RCEP D	2023	2023	25	D!E14745
RCEP D	2024	2024	25	D!F14745
RCEP D	2025	2025	25	D!G14745
RCEP D	2026	2026	25	D!H14745
RCEP D	2027	2027	25	D!I14745
RCEP E	2022	2022	25	E!D14749
RCEP E	2023	2023	25	E!E14749
RCEP E	2024	2024	25	E!F14749
RCEP E	2025	2025	25	E!G14749
RCEP E	2026	2026	25	E!H14749
RCEP E	2027	2027	25	E!I14749
RCEP F	2022	2022	25	F!D14746
RCEP F	2023	2023	25	F!E14746
RCEP F	2024	2024	25	F!F14746
RCEP F	2025	2025	25	F!G14746
RCEP F	2026	2026	25	F!H14746
RCEP F	2027	2027	25	F!I14746
VIFTA	2024	2024	22.5	VI!F13729
VIFTA	2025	2025	20	VI!G13729
VIFTA	2026	2026	17.5	VI!H13729
VIFTA	2027	2027	15	VI!I13729

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): 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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, VKFTA 25%, AIFTA 30%, VCFTA 30%, AKFTA 40%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8519.20 has 2 lines; 8519.20.90 is distinguished from its siblings by: Other.	8519.20.10 Coins, tokens or disc operated record players	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 8519.20.90. 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 25% for 8519.20.90 was checked against BT2026 (cell BT2026!N15415), 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
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.