HS 8519.81.62 detail

HS code	8519.81.62
Description	Sound recording or reproducing apparatus / - Other apparatus: / - - Using magnetic, optical or semiconductor media: / - - - Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type: / - - - - Telephone answering machines
Unit	chiếc
Generated	05/11/2026 16:12:00
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/85198162/

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!K15428
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15428
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15428
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	0%	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!E14739

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E14680
ATIGA	2023	2023	0	AT!F14680
ATIGA	2024	2024	0	AT!G14680
ATIGA	2025	2025	0	AT!H14680
ATIGA	2026	2026	0	AT!I14680
ATIGA	2027	2027	0	AT!J14680
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14734
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14734
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14734
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14734
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14734
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14734
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14735
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14735
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14735
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14735
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14735
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14735
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14738
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14686
AIFTA	30/12/2022	2022	0	AI!F14694
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14694
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14694
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14694
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14694
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14694

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E14725
VKFTA	2023	2023	0	VK!F14725
VKFTA	2024	2024	0	VK!G14725
VKFTA	2025	2025	0	VK!H14725
VKFTA	2026	2026	0	VK!I14725
VKFTA	2027	2027	0	VK!J14725
VCFTA	2022	2022	0	VC!D14780
VCFTA	2023	2023	0	VC!E14780
VCFTA	2024	2024	0	VC!F14780
VCFTA	2025	2025	0	VC!G14780
VCFTA	2026	2026	0	VC!H14780
VCFTA	2027	2027	0	VC!I14780
VN-EAEU	2022	2022	0	EAV!D14757
VN-EAEU	2023	2023	0	EAV!E14757
VN-EAEU	2024	2024	0	EAV!F14757
VN-EAEU	2025	2025	0	EAV!G14757
VN-EAEU	2026	2026	0	EAV!H14757
VN-EAEU	2027	2027	0	EAV!I14757
AHKFTA	2022	2022	0	AKH!D14757
AHKFTA	2023	2023	0	AKH!E14757
AHKFTA	2024	2024	0	AKH!F14757
AHKFTA	2025	2025	0	AKH!G14757
AHKFTA	2026	2026	0	AKH!H14757
AHKFTA	2027	2027	0	AKH!I14757
EVFTA	2022	2022	0	EV-NK!D14772
EVFTA	2023	2023	0	EV-NK!E14772

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F14772
EVFTA	2025	2025	0	EV-NK!G14772
EVFTA	2026	2026	0	EV-NK!H14772
EVFTA	2027	2027	0	EV-NK!I14772
UKVFTA	2022	2022	0	UKV!D14771
UKVFTA	2023	2023	0	UKV!E14771
UKVFTA	2024	2024	0	UKV!F14771
UKVFTA	2025	2025	0	UKV!G14771
UKVFTA	2026	2026	0	UKV!H14771
UKVFTA	2027	2027	0	UKV!I14771
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14764
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14764
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14764
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14764
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14764
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14764
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14764
RCEP A	2022	2022	0	RCEPT-A!D14759
RCEP A	2023	2023	0	RCEPT-A!E14759
RCEP A	2024	2024	0	RCEPT-A!F14759
RCEP A	2025	2025	0	RCEPT-A!G14759
RCEP A	2026	2026	0	RCEPT-A!H14759
RCEP A	2027	2027	0	RCEPT-A!I14759
RCEP B	2022	2022	0	B!D14759
RCEP B	2023	2023	0	B!E14759
RCEP B	2024	2024	0	B!F14759

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G14759
RCEP B	2026	2026	0	B!H14759
RCEP B	2027	2027	0	B!I14759
RCEP C	2022	2022	0	C!D14759
RCEP C	2023	2023	0	C!E14759
RCEP C	2024	2024	0	C!F14759
RCEP C	2025	2025	0	C!G14759
RCEP C	2026	2026	0	C!H14759
RCEP C	2027	2027	0	C!I14759
RCEP D	2022	2022	0	D!D14758
RCEP D	2023	2023	0	D!E14758
RCEP D	2024	2024	0	D!F14758
RCEP D	2025	2025	0	D!G14758
RCEP D	2026	2026	0	D!H14758
RCEP D	2027	2027	0	D!I14758
RCEP E	2022	2022	0	E!D14762
RCEP E	2023	2023	0	E!E14762
RCEP E	2024	2024	0	E!F14762
RCEP E	2025	2025	0	E!G14762
RCEP E	2026	2026	0	E!H14762
RCEP E	2027	2027	0	E!I14762
RCEP F	2022	2022	0	F!D14759
RCEP F	2023	2023	0	F!E14759
RCEP F	2024	2024	0	F!F14759
RCEP F	2025	2025	0	F!G14759
RCEP F	2026	2026	0	F!H14759

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I14759
VIFTA	2024	2024	0	VI!F13742
VIFTA	2025	2025	0	VI!G13742
VIFTA	2026	2026	0	VI!H13742
VIFTA	2027	2027	0	VI!I13742

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8519.81 has 13 lines; 8519.81.62 is distinguished from its siblings by: Telephone answering machines.	8519.81.10 Pocket-size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm; 8519.81.20 Cassette recorders, with built-in amplifiers and one or more built-in loudspeakers, operating only with an external source of power; 8519.81.30 Compact disc players; 8519.81.41 Of a kind suitable for cinematography or broadcasting; 8519.81.49 Other; 8519.81.50 Dictating machines not capable of operating without an external source of power	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8519.81.62 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8519.81.62	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8519.81.62. 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 8519.81.62 was checked against BT2026 (cell BT2026!N15428), 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.