Vietnam Tariff Intelligence

# Detalle del SA 8518.10.90

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|---|---|
| **Código SA** | 8518.10.90 |
| **Descripción** | 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 / - Microphones and stands therefor: / - - Other |
| **Unidad** | chiếc |
| **Generado** | 12/11/2026 09:27:35 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/85181090/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15378 |
| Preferencial (NMF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15378 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15378 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KH, LA) | 0% (excepto KH, LA) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| ACFTA | 5 (-KH) | 5% (excepto KH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo E) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 10,3 | 10,3% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 10.5 | 10,5% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 15 | 15% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 15 | 15% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AC!E14688 |
| ATIGA | 2022 | 2022 | 0 | AT!E14629 |
| ATIGA | 2023 | 2023 | 0 | AT!F14629 |
| ATIGA | 2024 | 2024 | 0 | AT!G14629 |
| ATIGA | 2025 | 2025 | 0 | AT!H14629 |
| ATIGA | 2026 | 2026 | 0 | AT!I14629 |
| ATIGA | 2027 | 2027 | 0 | AT!J14629 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 1 | AJ!E14683 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14683 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14683 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14683 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14683 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14683 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E14684 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F14684 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14684 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14684 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14684 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14684 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F14687 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14635 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F14643 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G14643 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H14643 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I14643 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J14643 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K14643 |
| VKFTA | 2022 | 2022 | 0 | VK!E14674 |
| VKFTA | 2023 | 2023 | 0 | VK!F14674 |
| VKFTA | 2024 | 2024 | 0 | VK!G14674 |
| VKFTA | 2025 | 2025 | 0 | VK!H14674 |
| VKFTA | 2026 | 2026 | 0 | VK!I14674 |
| VKFTA | 2027 | 2027 | 0 | VK!J14674 |
| VCFTA | 2022 | 2022 | 3 | VC!D14729 |
| VCFTA | 2023 | 2023 | 2 | VC!E14729 |
| VCFTA | 2024 | 2024 | 0 | VC!F14729 |
| VCFTA | 2025 | 2025 | 0 | VC!G14729 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14729 |
| VCFTA | 2027 | 2027 | 0 | VC!I14729 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14706 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14706 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14706 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14706 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14706 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14706 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D14706 |
| AHKFTA | 2023 | 2023 | 15 | AKH!E14706 |
| AHKFTA | 2024 | 2024 | 15 | AKH!F14706 |
| AHKFTA | 2025 | 2025 | 15 | AKH!G14706 |
| AHKFTA | 2026 | 2026 | 15 | AKH!H14706 |
| AHKFTA | 2027 | 2027 | 15 | AKH!I14706 |
| EVFTA | 2022 | 2022 | 7,5 | EV-NK!D14721 |
| EVFTA | 2023 | 2023 | 5 | EV-NK!E14721 |
| EVFTA | 2024 | 2024 | 2,5 | EV-NK!F14721 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14721 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14721 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14721 |
| UKVFTA | 2022 | 2022 | 7,5 | UKV!D14720 |
| UKVFTA | 2023 | 2023 | 5 | UKV!E14720 |
| UKVFTA | 2024 | 2024 | 2,5 | UKV!F14720 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14720 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14720 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14720 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14713 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14713 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14713 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14713 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14713 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14713 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14713 |
| RCEP A | 2022 | 2022 | 14 | RCEPT-A!D14708 |
| RCEP A | 2023 | 2023 | 13 | RCEPT-A!E14708 |
| RCEP A | 2024 | 2024 | 12 | RCEPT-A!F14708 |
| RCEP A | 2025 | 2025 | 11 | RCEPT-A!G14708 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H14708 |
| RCEP A | 2027 | 2027 | 9 | RCEPT-A!I14708 |
| RCEP B | 2022 | 2022 | 14 | B!D14708 |
| RCEP B | 2023 | 2023 | 13 | B!E14708 |
| RCEP B | 2024 | 2024 | 12 | B!F14708 |
| RCEP B | 2025 | 2025 | 11 | B!G14708 |
| RCEP B | 2026 | 2026 | 10 | B!H14708 |
| RCEP B | 2027 | 2027 | 9 | B!I14708 |
| RCEP C | 2022 | 2022 | 15 | C!D14708 |
| RCEP C | 2023 | 2023 | 15 | C!E14708 |
| RCEP C | 2024 | 2024 | 15 | C!F14708 |
| RCEP C | 2025 | 2025 | 15 | C!G14708 |
| RCEP C | 2026 | 2026 | 15 | C!H14708 |
| RCEP C | 2027 | 2027 | 15 | C!I14708 |
| RCEP D | 2022 | 2022 | 14,1 | D!D14707 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 13,1 | D!E14707 |
| RCEP D | 2024 | 2024 | 12,2 | D!F14707 |
| RCEP D | 2025 | 2025 | 11,3 | D!G14707 |
| RCEP D | 2026 | 2026 | 10,3 | D!H14707 |
| RCEP D | 2027 | 2027 | 9,4 | D!I14707 |
| RCEP E | 2022 | 2022 | 14 | E!D14711 |
| RCEP E | 2023 | 2023 | 13 | E!E14711 |
| RCEP E | 2024 | 2024 | 12 | E!F14711 |
| RCEP E | 2025 | 2025 | 11 | E!G14711 |
| RCEP E | 2026 | 2026 | 10 | E!H14711 |
| RCEP E | 2027 | 2027 | 9 | E!I14711 |
| RCEP F | 2022 | 2022 | 14 | F!D14708 |
| RCEP F | 2023 | 2023 | 13 | F!E14708 |
| RCEP F | 2024 | 2024 | 12 | F!F14708 |
| RCEP F | 2025 | 2025 | 11 | F!G14708 |
| RCEP F | 2026 | 2026 | 10 | F!H14708 |
| RCEP F | 2027 | 2027 | 9 | F!I14708 |
| VIFTA | 2024 | 2024 | 13.5 | VI!F13692 |
| VIFTA | 2025 | 2025 | 12 | VI!G13692 |
| VIFTA | 2026 | 2026 | 10.5 | VI!H13692 |
| VIFTA | 2027 | 2027 | 9 | VI!I13692 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-001 | YELLOW | Specialised inspection | Item policy (source, Vietnamese): SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1) | | 29/2025/TT-BKHCN-PL | Prepare inspection/certification filings under the cited instruments before clearance. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 15%, RCEP (Anexo C) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8518.10 has 3 lines; 8518.10.90 is distinguished from its siblings by: Other. | 8518.10.11 Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use; 8518.10.19 Other microphones, whether or not with their stands | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-005 | BLUE | Chapter 98 equivalent exists | 8518.10.90 corresponds to Chapter 98 code 9834.34.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - Micro | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8518.10.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 15% for 8518.10.90 was checked against BT2026 (cell BT2026!N15378), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |
| SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT) |
| SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.