Vietnam Tariff Intelligence

# Dettaglio SA 8518.22.90

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|---|---|
| **Codice SA** | 8518.22.90 |
| **Descrizione** | 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 / - Loudspeakers, whether or not mounted in their enclosures: / - - Multiple loudspeakers, mounted in the same enclosure: / - - - Other |
| **Unità** | chiếc |
| **Generato il** | 31/10/2026 21:28:29 |
| **Versione dei dati** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Stato della verifica** | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata. |
| **Link** | https://mail.vietnamtariff.com/hs-code/85182290/ |

## Imposte applicabili nel 2026

| Regime tariffario | Valore di origine | Aliquota | Base giuridica | in vigore | Fonte |
|---|---|---|---|---|---|
| Dazio all'importazione ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15385 |
| Preferenziale (NPF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15385 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15385 |
| Imposta speciale sui consumi | | Nessun dato | | | |
| Imposta ambientale | | Nessun dato | | | |
| Dazio all'esportazione | | Nessun dato | | | |
| Aliquota all'esportazione CPTPP | | Nessun dato | | | |
| Aliquota all'esportazione EVFTA | | Nessun dato | | | |
| Aliquota all'esportazione UKVFTA | | Nessun dato | | | |

## Aliquote preferenziali speciali (ALS) – 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-LA) | 0% (eccetto LA) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tariffa consolidata BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tariffa consolidata BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tariffa consolidata BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tariffa consolidata BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| ACFTA | 5 (-BN) | 5% (eccetto BN) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| VIFTA | 14 | 14% | Tariffa consolidata BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Nessun dato | Nessun dato | | S | 56/2026/NĐ-CP | Nessun dato |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VNCU | | Nessun dato | Nessun dato | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |
| AHKFTA | 20 | 20% | Tariffa consolidata BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 20 | 20% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 20 | 20% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 20 | 20% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 20 | 20% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 20 | 20% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 20 | 20% | Tariffa consolidata BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

## Storico delle aliquote / riduzione per anno

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AC!E14695 |
| ATIGA | 2022 | 2022 | 0 | AT!E14636 |
| ATIGA | 2023 | 2023 | 0 | AT!F14636 |
| ATIGA | 2024 | 2024 | 0 | AT!G14636 |
| ATIGA | 2025 | 2025 | 0 | AT!H14636 |
| ATIGA | 2026 | 2026 | 0 | AT!I14636 |
| ATIGA | 2027 | 2027 | 0 | AT!J14636 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E14690 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14690 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14690 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14690 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14690 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14690 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E14691 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F14691 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14691 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14691 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14691 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14691 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F14694 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14642 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F14650 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G14650 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H14650 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I14650 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J14650 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K14650 |
| VKFTA | 2022 | 2022 | 0 | VK!E14681 |
| VKFTA | 2023 | 2023 | 0 | VK!F14681 |
| VKFTA | 2024 | 2024 | 0 | VK!G14681 |
| VKFTA | 2025 | 2025 | 0 | VK!H14681 |
| VKFTA | 2026 | 2026 | 0 | VK!I14681 |
| VKFTA | 2027 | 2027 | 0 | VK!J14681 |
| VCFTA | 2022 | 2022 | 4 | VC!D14736 |
| VCFTA | 2023 | 2023 | 2 | VC!E14736 |
| VCFTA | 2024 | 2024 | 0 | VC!F14736 |
| VCFTA | 2025 | 2025 | 0 | VC!G14736 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14736 |
| VCFTA | 2027 | 2027 | 0 | VC!I14736 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14713 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14713 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14713 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14713 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14713 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14713 |
| AHKFTA | 2022 | 2022 | 20 | AKH!D14713 |
| AHKFTA | 2023 | 2023 | 20 | AKH!E14713 |
| AHKFTA | 2024 | 2024 | 20 | AKH!F14713 |
| AHKFTA | 2025 | 2025 | 20 | AKH!G14713 |
| AHKFTA | 2026 | 2026 | 20 | AKH!H14713 |
| AHKFTA | 2027 | 2027 | 20 | AKH!I14713 |
| EVFTA | 2022 | 2022 | 10 | EV-NK!D14728 |
| EVFTA | 2023 | 2023 | 6,6 | EV-NK!E14728 |
| EVFTA | 2024 | 2024 | 3,3 | EV-NK!F14728 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14728 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14728 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14728 |
| UKVFTA | 2022 | 2022 | 10 | UKV!D14727 |
| UKVFTA | 2023 | 2023 | 6,6 | UKV!E14727 |
| UKVFTA | 2024 | 2024 | 3,3 | UKV!F14727 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14727 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14727 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14727 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14720 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14720 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14720 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14720 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14720 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14720 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14720 |
| RCEP A | 2022 | 2022 | 20 | RCEPT-A!D14715 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E14715 |
| RCEP A | 2024 | 2024 | 20 | RCEPT-A!F14715 |
| RCEP A | 2025 | 2025 | 20 | RCEPT-A!G14715 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H14715 |
| RCEP A | 2027 | 2027 | 20 | RCEPT-A!I14715 |
| RCEP B | 2022 | 2022 | 20 | B!D14715 |
| RCEP B | 2023 | 2023 | 20 | B!E14715 |
| RCEP B | 2024 | 2024 | 20 | B!F14715 |
| RCEP B | 2025 | 2025 | 20 | B!G14715 |
| RCEP B | 2026 | 2026 | 20 | B!H14715 |
| RCEP B | 2027 | 2027 | 20 | B!I14715 |
| RCEP C | 2022 | 2022 | 20 | C!D14715 |
| RCEP C | 2023 | 2023 | 20 | C!E14715 |
| RCEP C | 2024 | 2024 | 20 | C!F14715 |
| RCEP C | 2025 | 2025 | 20 | C!G14715 |
| RCEP C | 2026 | 2026 | 20 | C!H14715 |
| RCEP C | 2027 | 2027 | 20 | C!I14715 |
| RCEP D | 2022 | 2022 | 20 | D!D14714 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 20 | D!E14714 |
| RCEP D | 2024 | 2024 | 20 | D!F14714 |
| RCEP D | 2025 | 2025 | 20 | D!G14714 |
| RCEP D | 2026 | 2026 | 20 | D!H14714 |
| RCEP D | 2027 | 2027 | 20 | D!I14714 |
| RCEP E | 2022 | 2022 | 20 | E!D14718 |
| RCEP E | 2023 | 2023 | 20 | E!E14718 |
| RCEP E | 2024 | 2024 | 20 | E!F14718 |
| RCEP E | 2025 | 2025 | 20 | E!G14718 |
| RCEP E | 2026 | 2026 | 20 | E!H14718 |
| RCEP E | 2027 | 2027 | 20 | E!I14718 |
| RCEP F | 2022 | 2022 | 20 | F!D14715 |
| RCEP F | 2023 | 2023 | 20 | F!E14715 |
| RCEP F | 2024 | 2024 | 20 | F!F14715 |
| RCEP F | 2025 | 2025 | 20 | F!G14715 |
| RCEP F | 2026 | 2026 | 20 | F!H14715 |
| RCEP F | 2027 | 2027 | 20 | F!I14715 |
| VIFTA | 2024 | 2024 | 18 | VI!F13699 |
| VIFTA | 2025 | 2025 | 16 | VI!G13699 |
| VIFTA | 2026 | 2026 | 14 | VI!H13699 |
| VIFTA | 2027 | 2027 | 12 | VI!I13699 |

## Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Atto citato nella fonte; validità non verificata |
| 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. | Atto citato nella fonte; validità non verificata |
| 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. | Atto citato nella fonte; validità non verificata |
| 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. | Atto citato nella fonte; validità non verificata |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 20%, RCEP (Allegato A) 20%, RCEP (Allegato B) 20%, RCEP (Allegato C) 20%, RCEP (Allegato D) 20%, RCEP (Allegato E) 20%, RCEP (Allegato F) 20%: 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. | Non verificato – controllo necessario |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8518.22 has 2 lines; 8518.22.90 is distinguished from its siblings by: Other. | 8518.22.10 Box speaker type | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non verificato – controllo necessario |
| 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. | Non verificato – controllo necessario |
| 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). | Non verificato – controllo necessario |

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|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8518.22.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 15% for 8518.22.90 was checked against BT2026 (cell BT2026!N15385), 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. | Verificato rispetto al file tariffario di origine |

## Politica della voce

| Politica della voce |
|---|
| 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) |
| SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.