Vietnam Tariff Intelligence

HS 8517.61.00 detail

HS code	8517.61.00
Description	Telephone sets, including smartphones and other telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28 / - Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network): / - - Base stations
Unit	chiếc
Generated	05/11/2026 02:46:27
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://mail.vietnamtariff.com/hs-code/85176100/

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!K15336
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15336
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15336
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
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		0	AC!E14645
ATIGA	2022	2022	0	AT!E14586
ATIGA	2023	2023	0	AT!F14586
ATIGA	2024	2024	0	AT!G14586
ATIGA	2025	2025	0	AT!H14586
ATIGA	2026	2026	0	AT!I14586
ATIGA	2027	2027	0	AT!J14586
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14640
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14640
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14640
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14640

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14640
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14640
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14641
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14641
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14641
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14641
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14641
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14641
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14644
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14592
AIFTA	30/12/2022	2022	0	AI!F14600
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14600
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14600
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14600
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14600
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14600
VKFTA	2022	2022	0	VK!E14631
VKFTA	2023	2023	0	VK!F14631
VKFTA	2024	2024	0	VK!G14631
VKFTA	2025	2025	0	VK!H14631
VKFTA	2026	2026	0	VK!I14631
VKFTA	2027	2027	0	VK!J14631
VCFTA	2022	2022	0	VC!D14686
VCFTA	2023	2023	0	VC!E14686
VCFTA	2024	2024	0	VC!F14686
VCFTA	2025	2025	0	VC!G14686

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H14686
VCFTA	2027	2027	0	VC!I14686
VN-EAEU	2022	2022	*	EAV!D14663
VN-EAEU	2023	2023	*	EAV!E14663
VN-EAEU	2024	2024	*	EAV!F14663
VN-EAEU	2025	2025	*	EAV!G14663
VN-EAEU	2026	2026	*	EAV!H14663
VN-EAEU	2027	2027	*	EAV!I14663
AHKFTA	2022	2022	0	AKH!D14663
AHKFTA	2023	2023	0	AKH!E14663
AHKFTA	2024	2024	0	AKH!F14663
AHKFTA	2025	2025	0	AKH!G14663
AHKFTA	2026	2026	0	AKH!H14663
AHKFTA	2027	2027	0	AKH!I14663
EVFTA	2022	2022	0	EV-NK!D14678
EVFTA	2023	2023	0	EV-NK!E14678
EVFTA	2024	2024	0	EV-NK!F14678
EVFTA	2025	2025	0	EV-NK!G14678
EVFTA	2026	2026	0	EV-NK!H14678
EVFTA	2027	2027	0	EV-NK!I14678
UKVFTA	2022	2022	0	UKV!D14677
UKVFTA	2023	2023	0	UKV!E14677
UKVFTA	2024	2024	0	UKV!F14677
UKVFTA	2025	2025	0	UKV!G14677
UKVFTA	2026	2026	0	UKV!H14677
UKVFTA	2027	2027	0	UKV!I14677

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14670
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14670
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14670
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14670
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14670
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14670
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14670
RCEP A	2022	2022	0	RCEPT-A!D14665
RCEP A	2023	2023	0	RCEPT-A!E14665
RCEP A	2024	2024	0	RCEPT-A!F14665
RCEP A	2025	2025	0	RCEPT-A!G14665
RCEP A	2026	2026	0	RCEPT-A!H14665
RCEP A	2027	2027	0	RCEPT-A!I14665
RCEP B	2022	2022	0	B!D14665
RCEP B	2023	2023	0	B!E14665
RCEP B	2024	2024	0	B!F14665
RCEP B	2025	2025	0	B!G14665
RCEP B	2026	2026	0	B!H14665
RCEP B	2027	2027	0	B!I14665
RCEP C	2022	2022	0	C!D14665
RCEP C	2023	2023	0	C!E14665
RCEP C	2024	2024	0	C!F14665
RCEP C	2025	2025	0	C!G14665
RCEP C	2026	2026	0	C!H14665
RCEP C	2027	2027	0	C!I14665
RCEP D	2022	2022	0	D!D14664

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E14664
RCEP D	2024	2024	0	D!F14664
RCEP D	2025	2025	0	D!G14664
RCEP D	2026	2026	0	D!H14664
RCEP D	2027	2027	0	D!I14664
RCEP E	2022	2022	0	E!D14668
RCEP E	2023	2023	0	E!E14668
RCEP E	2024	2024	0	E!F14668
RCEP E	2025	2025	0	E!G14668
RCEP E	2026	2026	0	E!H14668
RCEP E	2027	2027	0	E!I14668
RCEP F	2022	2022	0	F!D14665
RCEP F	2023	2023	0	F!E14665
RCEP F	2024	2024	0	F!F14665
RCEP F	2025	2025	0	F!G14665
RCEP F	2026	2026	0	F!H14665
RCEP F	2027	2027	0	F!I14665
VIFTA	2024	2024	0	VI!F13650
VIFTA	2025	2025	0	VI!G13650
VIFTA	2026	2026	0	VI!H13650
VIFTA	2027	2027	0	VI!I13650

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): 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
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): SPHH lĩnh vực CNTT và VT bắt buộc phải công bố hợp quy (29/2025/TT-BKHCN-PL2)		29/2025/TT-BKHCN-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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 8517.61.00. 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 8517.61.00 was checked against BT2026 (cell BT2026!N15336), 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 hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)
SPHH lĩnh vực CNTT và VT bắt buộc phải công bố hợp quy (29/2025/TT-BKHCN-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.