Vietnam Tariff Intelligence

HS 8517.62.91 detail

HS code	8517.62.91
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): / - - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus: / - - - Other: / - - - - Portable receivers for calling, alerting or paging and paging alert devices, including pagers
Unit	chiếc
Generated	05/11/2026 20:55:06
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/85176291/

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!K15354
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15354
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15354
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
AIFTA	7.5	7.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E14663
ATIGA	2022	2022	0	AT!E14604
ATIGA	2023	2023	0	AT!F14604
ATIGA	2024	2024	0	AT!G14604
ATIGA	2025	2025	0	AT!H14604
ATIGA	2026	2026	0	AT!I14604
ATIGA	2027	2027	0	AT!J14604
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14658

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14658
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14658
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14658
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14658
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14658
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14659
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14659
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14659
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14659
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14659
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14659
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14662
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14610
AIFTA	30/12/2022	2022	8	AI!F14618
AIFTA	31/12/2022 - 30/12/2023	2023	7.5	AI!G14618
AIFTA	31/12/2023 - 30/12/2024	2024	7.5	AI!H14618
AIFTA	31/12/2024 - 31/12/2025	2025	7.5	AI!I14618
AIFTA	01/01/2026 - 31/12/2026	2026	7.5	AI!J14618
AIFTA	01/01/2027 - 31/12/2027	2027	7.5	AI!K14618
VKFTA	2022	2022	0	VK!E14649
VKFTA	2023	2023	0	VK!F14649
VKFTA	2024	2024	0	VK!G14649
VKFTA	2025	2025	0	VK!H14649
VKFTA	2026	2026	0	VK!I14649
VKFTA	2027	2027	0	VK!J14649
VCFTA	2022	2022	0	VC!D14704

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	0	VC!E14704
VCFTA	2024	2024	0	VC!F14704
VCFTA	2025	2025	0	VC!G14704
VCFTA	2026	2026	0	VC!H14704
VCFTA	2027	2027	0	VC!I14704
VN-EAEU	2022	2022	*	EAV!D14681
VN-EAEU	2023	2023	*	EAV!E14681
VN-EAEU	2024	2024	*	EAV!F14681
VN-EAEU	2025	2025	*	EAV!G14681
VN-EAEU	2026	2026	*	EAV!H14681
VN-EAEU	2027	2027	*	EAV!I14681
VNCU	2022	2022	0	VNCU!D1009
VNCU	2023 - 2027		0	VNCU!E1009
AHKFTA	2022	2022	0	AKH!D14681
AHKFTA	2023	2023	0	AKH!E14681
AHKFTA	2024	2024	0	AKH!F14681
AHKFTA	2025	2025	0	AKH!G14681
AHKFTA	2026	2026	0	AKH!H14681
AHKFTA	2027	2027	0	AKH!I14681
EVFTA	2022	2022	0	EV-NK!D14696
EVFTA	2023	2023	0	EV-NK!E14696
EVFTA	2024	2024	0	EV-NK!F14696
EVFTA	2025	2025	0	EV-NK!G14696
EVFTA	2026	2026	0	EV-NK!H14696
EVFTA	2027	2027	0	EV-NK!I14696
UKVFTA	2022	2022	0	UKV!D14695

FTA	Period	Year	Source value	Source
UKVFTA	2023	2023	0	UKV!E14695
UKVFTA	2024	2024	0	UKV!F14695
UKVFTA	2025	2025	0	UKV!G14695
UKVFTA	2026	2026	0	UKV!H14695
UKVFTA	2027	2027	0	UKV!I14695
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14688
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14688
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14688
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14688
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14688
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14688
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14688
RCEP A	2022	2022	0	RCEPT-A!D14683
RCEP A	2023	2023	0	RCEPT-A!E14683
RCEP A	2024	2024	0	RCEPT-A!F14683
RCEP A	2025	2025	0	RCEPT-A!G14683
RCEP A	2026	2026	0	RCEPT-A!H14683
RCEP A	2027	2027	0	RCEPT-A!I14683
RCEP B	2022	2022	0	B!D14683
RCEP B	2023	2023	0	B!E14683
RCEP B	2024	2024	0	B!F14683
RCEP B	2025	2025	0	B!G14683
RCEP B	2026	2026	0	B!H14683
RCEP B	2027	2027	0	B!I14683
RCEP C	2022	2022	0	C!D14683
RCEP C	2023	2023	0	C!E14683

FTA	Period	Year	Source value	Source
RCEP C	2024	2024	0	C!F14683
RCEP C	2025	2025	0	C!G14683
RCEP C	2026	2026	0	C!H14683
RCEP C	2027	2027	0	C!I14683
RCEP D	2022	2022	0	D!D14682
RCEP D	2023	2023	0	D!E14682
RCEP D	2024	2024	0	D!F14682
RCEP D	2025	2025	0	D!G14682
RCEP D	2026	2026	0	D!H14682
RCEP D	2027	2027	0	D!I14682
RCEP E	2022	2022	0	E!D14686
RCEP E	2023	2023	0	E!E14686
RCEP E	2024	2024	0	E!F14686
RCEP E	2025	2025	0	E!G14686
RCEP E	2026	2026	0	E!H14686
RCEP E	2027	2027	0	E!I14686
RCEP F	2022	2022	0	F!D14683
RCEP F	2023	2023	0	F!E14683
RCEP F	2024	2024	0	F!F14683
RCEP F	2025	2025	0	F!G14683
RCEP F	2026	2026	0	F!H14683
RCEP F	2027	2027	0	F!I14683
VIFTA	2024	2024	0	VI!F13668
VIFTA	2025	2025	0	VI!G13668
VIFTA	2026	2026	0	VI!H13668
VIFTA	2027	2027	0	VI!I13668

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 mật mã dân sự XK, NK theo giấy phép (211/2025/NĐ-CP)		211/2025/NĐ-CP	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 7.5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 8517.62 has 15 lines; 8517.62.91 is distinguished from its siblings by: Portable receivers for calling, alerting or paging and paging alert devices, including pagers.	8517.62.10 Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences; 8517.62.30 Telephonic or telegraphic switching apparatus; 8517.62.41 Modems including cable modems and modem cards; 8517.62.42 Concentrators or multiplexers; 8517.62.43 Control and adaptor units, including gateways, bridges, routers and other similar apparatus designed only for connection with automatic data processing machines of heading 84.71; 8517.62.49 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 8517.62.91. 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 8517.62.91 was checked against BT2026 (cell BT2026!N15354), 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
SP mật mã dân sự XK, NK theo giấy phép (211/2025/NĐ-CP)
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.