Vietnam Tariff Intelligence

HS 8518.50.20 detail

HS code	8518.50.20
Description	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 / - Electric sound amplifier sets: / - - Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V
Unit	chiếc
Generated	04/11/2026 09:47:59
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/85185020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15404
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15404
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15404
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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)		5	AC!E14714
ATIGA	2022	2022	0	AT!E14655
ATIGA	2023	2023	0	AT!F14655
ATIGA	2024	2024	0	AT!G14655
ATIGA	2025	2025	0	AT!H14655
ATIGA	2026	2026	0	AT!I14655
ATIGA	2027	2027	0	AT!J14655
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14709
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14709
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14709
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14709
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14709
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14709
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14710
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14710
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14710
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14710
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14710
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14710
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14713
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14661
AIFTA	30/12/2022	2022	5	AI!F14669
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G14669
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H14669
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I14669
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J14669
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K14669

VKFTA	2022	2022	0	VK!E14700
VKFTA	2023	2023	0	VK!F14700
VKFTA	2024	2024	0	VK!G14700
VKFTA	2025	2025	0	VK!H14700
VKFTA	2026	2026	0	VK!I14700
VKFTA	2027	2027	0	VK!J14700
VCFTA	2022	2022	2	VC!D14755
VCFTA	2023	2023	1	VC!E14755
VCFTA	2024	2024	0	VC!F14755
VCFTA	2025	2025	0	VC!G14755
VCFTA	2026	2026	0	VC!H14755
VCFTA	2027	2027	0	VC!I14755
VN-EAEU	2022	2022	2,7	EAV!D14732
VN-EAEU	2023	2023	1,8	EAV!E14732
VN-EAEU	2024	2024	0,9	EAV!F14732
VN-EAEU	2025	2025	0	EAV!G14732
VN-EAEU	2026	2026	0	EAV!H14732
VN-EAEU	2027	2027	0	EAV!I14732
AHKFTA	2022	2022	10	AKH!D14732
AHKFTA	2023	2023	10	AKH!E14732
AHKFTA	2024	2024	10	AKH!F14732
AHKFTA	2025	2025	10	AKH!G14732
AHKFTA	2026	2026	10	AKH!H14732
AHKFTA	2027	2027	10	AKH!I14732
EVFTA	2022	2022	5	EV-NK!D14747
EVFTA	2023	2023	3,3	EV-NK!E14747
EVFTA	2024	2024	1,6	EV-NK!F14747

EVFTA	2025	2025	0	EV-NK!G14747
EVFTA	2026	2026	0	EV-NK!H14747
EVFTA	2027	2027	0	EV-NK!I14747
UKVFTA	2022	2022	5	UKV!D14746
UKVFTA	2023	2023	3,3	UKV!E14746
UKVFTA	2024	2024	1,6	UKV!F14746
UKVFTA	2025	2025	0	UKV!G14746
UKVFTA	2026	2026	0	UKV!H14746
UKVFTA	2027	2027	0	UKV!I14746
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14739
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14739
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14739
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14739
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14739
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14739
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14739
RCEP A	2022	2022	9,3	RCEPT-A!D14734
RCEP A	2023	2023	8,7	RCEPT-A!E14734
RCEP A	2024	2024	8	RCEPT-A!F14734
RCEP A	2025	2025	7,3	RCEPT-A!G14734
RCEP A	2026	2026	6,7	RCEPT-A!H14734
RCEP A	2027	2027	6	RCEPT-A!I14734
RCEP B	2022	2022	9,3	B!D14734
RCEP B	2023	2023	8,7	B!E14734
RCEP B	2024	2024	8	B!F14734
RCEP B	2025	2025	7,3	B!G14734
RCEP B	2026	2026	6,7	B!H14734

RCEP B	2027	2027	6	B!I14734
RCEP C	2022	2022	10	C!D14734
RCEP C	2023	2023	10	C!E14734
RCEP C	2024	2024	10	C!F14734
RCEP C	2025	2025	10	C!G14734
RCEP C	2026	2026	10	C!H14734
RCEP C	2027	2027	10	C!I14734
RCEP D	2022	2022	9,4	D!D14733
RCEP D	2023	2023	8,8	D!E14733
RCEP D	2024	2024	8,1	D!F14733
RCEP D	2025	2025	7,5	D!G14733
RCEP D	2026	2026	6,9	D!H14733
RCEP D	2027	2027	6,3	D!I14733
RCEP E	2022	2022	9,3	E!D14737
RCEP E	2023	2023	8,7	E!E14737
RCEP E	2024	2024	8	E!F14737
RCEP E	2025	2025	7,3	E!G14737
RCEP E	2026	2026	6,7	E!H14737
RCEP E	2027	2027	6	E!I14737
RCEP F	2022	2022	9,3	F!D14734
RCEP F	2023	2023	8,7	F!E14734
RCEP F	2024	2024	8	F!F14734
RCEP F	2025	2025	7,3	F!G14734
RCEP F	2026	2026	6,7	F!H14734
RCEP F	2027	2027	6	F!I14734
VIFTA	2024	2024	8,6	VI!F13718
VIFTA	2025	2025	7.1	VI!G13718

VIFTA	2026	2026	5.7	VI!H13718
VIFTA	2027	2027	4.3	VI!I13718

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): 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.	Instrument cited in source; validity not verified
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
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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%, RCEP (Annex C) 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 8518.50 has 3 lines; 8518.50.20 is distinguished from its siblings by: Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V.	8518.50.10 Having a power rating of 240 W or more; 8518.50.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8518.50.20. 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 10% for 8518.50.20 was checked against BT2026 (cell BT2026!N15404), 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 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)

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.