Vietnam Tariff Intelligence

HS 8518.30.20 detail

HS code	8518.30.20
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 / - Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers: / - - Earphones
Unit	chiếc
Generated	07/11/2026 18:55:59
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/85183020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15391
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15391
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15391
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-LA)	0% (except LA)	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-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
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14701
ATIGA	2022	2022	0	AT!E14642
ATIGA	2023	2023	0	AT!F14642
ATIGA	2024	2024	0	AT!G14642
ATIGA	2025	2025	0	AT!H14642
ATIGA	2026	2026	0	AT!I14642
ATIGA	2027	2027	0	AT!J14642
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E14696
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14696
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14696
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14696
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14696
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14696
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14697
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14697
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14697
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14697
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14697
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14697
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14700
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14648
AIFTA	30/12/2022	2022	0	AI!F14656
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14656
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14656
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14656
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14656
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14656

VKFTA	2022	2022	0	VK!E14687
VKFTA	2023	2023	0	VK!F14687
VKFTA	2024	2024	0	VK!G14687
VKFTA	2025	2025	0	VK!H14687
VKFTA	2026	2026	0	VK!I14687
VKFTA	2027	2027	0	VK!J14687
VCFTA	2022	2022	3	VC!D14742
VCFTA	2023	2023	1	VC!E14742
VCFTA	2024	2024	0	VC!F14742
VCFTA	2025	2025	0	VC!G14742
VCFTA	2026	2026	0	VC!H14742
VCFTA	2027	2027	0	VC!I14742
VN-EAEU	2022	2022	0	EAV!D14719
VN-EAEU	2023	2023	0	EAV!E14719
VN-EAEU	2024	2024	0	EAV!F14719
VN-EAEU	2025	2025	0	EAV!G14719
VN-EAEU	2026	2026	0	EAV!H14719
VN-EAEU	2027	2027	0	EAV!I14719
AHKFTA	2022	2022	9	AKH!D14719
AHKFTA	2023	2023	6	AKH!E14719
AHKFTA	2024	2024	6	AKH!F14719
AHKFTA	2025	2025	3	AKH!G14719
AHKFTA	2026	2026	3	AKH!H14719
AHKFTA	2027	2027	0	AKH!I14719
EVFTA	2022	2022	7,5	EV-NK!D14734
EVFTA	2023	2023	5	EV-NK!E14734
EVFTA	2024	2024	2,5	EV-NK!F14734

EVFTA	2025	2025	0	EV-NK!G14734
EVFTA	2026	2026	0	EV-NK!H14734
EVFTA	2027	2027	0	EV-NK!I14734
UKVFTA	2022	2022	7,5	UKV!D14733
UKVFTA	2023	2023	5	UKV!E14733
UKVFTA	2024	2024	2,5	UKV!F14733
UKVFTA	2025	2025	0	UKV!G14733
UKVFTA	2026	2026	0	UKV!H14733
UKVFTA	2027	2027	0	UKV!I14733
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14726
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14726
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14726
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14726
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14726
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14726
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14726
RCEP A	2022	2022	0	RCEPT-A!D14721
RCEP A	2023	2023	0	RCEPT-A!E14721
RCEP A	2024	2024	0	RCEPT-A!F14721
RCEP A	2025	2025	0	RCEPT-A!G14721
RCEP A	2026	2026	0	RCEPT-A!H14721
RCEP A	2027	2027	0	RCEPT-A!I14721
RCEP B	2022	2022	0	B!D14721
RCEP B	2023	2023	0	B!E14721
RCEP B	2024	2024	0	B!F14721
RCEP B	2025	2025	0	B!G14721
RCEP B	2026	2026	0	B!H14721

RCEP B	2027	2027	0	B!I14721
RCEP C	2022	2022	0	C!D14721
RCEP C	2023	2023	0	C!E14721
RCEP C	2024	2024	0	C!F14721
RCEP C	2025	2025	0	C!G14721
RCEP C	2026	2026	0	C!H14721
RCEP C	2027	2027	0	C!I14721
RCEP D	2022	2022	0	D!D14720
RCEP D	2023	2023	0	D!E14720
RCEP D	2024	2024	0	D!F14720
RCEP D	2025	2025	0	D!G14720
RCEP D	2026	2026	0	D!H14720
RCEP D	2027	2027	0	D!I14720
RCEP E	2022	2022	0	E!D14724
RCEP E	2023	2023	0	E!E14724
RCEP E	2024	2024	0	E!F14724
RCEP E	2025	2025	0	E!G14724
RCEP E	2026	2026	0	E!H14724
RCEP E	2027	2027	0	E!I14724
RCEP F	2022	2022	0	F!D14721
RCEP F	2023	2023	0	F!E14721
RCEP F	2024	2024	0	F!F14721
RCEP F	2025	2025	0	F!G14721
RCEP F	2026	2026	0	F!H14721
RCEP F	2027	2027	0	F!I14721
VIFTA	2024	2024	13.5	VI!F13705
VIFTA	2025	2025	12	VI!G13705

VIFTA	2026	2026	10.5	VI!H13705
VIFTA	2027	2027	9	VI!I13705

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
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.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8518.30 has 6 lines; 8518.30.20 is distinguished from its siblings by: Earphones.	8518.30.10 Headphones; 8518.30.40 Line telephone handsets; 8518.30.51 For goods of subheading 8517.13.00 and 8517.14.00; 8518.30.59 Other; 8518.30.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
HS-005	BLUE	Chapter 98 equivalent exists	8518.30.20 corresponds to Chapter 98 code 9834.35.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- Tai nghe có hoặc không nối với một bộ micro, và các bộ gồm một micro và một hoặc nhiều loa	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8518.30.20. 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 15% for 8518.30.20 was checked against BT2026 (cell BT2026!N15391), 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)
SPHH lĩnh vực CNTT và VT bắt buộc phải chứng nhận hợp quy và công bố hợp quy (29/2025/TT-BKHCN-PL1)

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.