

HS 8518.30.40 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8518.30.40                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 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: / - - Line telephone handsets |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Generated           | 01/11/2026 17:23:03                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/85183040/">https://mail.vietnamtariff.com/hs-code/85183040/</a>                                                                                                                                                                                                                                                                                                                                                               |

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!K15392 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15392 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15392 |
| 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 |
| 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(-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 |
| 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    |

### Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|-----|--------|------|--------------|--------|
|-----|--------|------|--------------|--------|

|         |                                        |      |   |             |
|---------|----------------------------------------|------|---|-------------|
| ACFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AC!E14702   |
| ATIGA   | 2022                                   | 2022 | 0 | AT!E14643   |
| ATIGA   | 2023                                   | 2023 | 0 | AT!F14643   |
| ATIGA   | 2024                                   | 2024 | 0 | AT!G14643   |
| ATIGA   | 2025                                   | 2025 | 0 | AT!H14643   |
| ATIGA   | 2026                                   | 2026 | 0 | AT!I14643   |
| ATIGA   | 2027                                   | 2027 | 0 | AT!J14643   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0 | AJ!E14697   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | AJ!F14697   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | AJ!G14697   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | AJ!H14697   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | AJ!I14697   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | AJ!J14697   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0 | VJ!E14698   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | VJ!F14698   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | VJ!G14698   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | VJ!H14698   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | VJ!I14698   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | VJ!J14698   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AK!F14701   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AANZ!H14649 |
| AIFTA   | 30/12/2022                             | 2022 | 0 | AI!F14657   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0 | AI!G14657   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0 | AI!H14657   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0 | AI!I14657   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0 | AI!J14657   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0 | AI!K14657   |

|         |      |      |     |              |
|---------|------|------|-----|--------------|
| VKFTA   | 2022 | 2022 | 0   | VK!E14688    |
| VKFTA   | 2023 | 2023 | 0   | VK!F14688    |
| VKFTA   | 2024 | 2024 | 0   | VK!G14688    |
| VKFTA   | 2025 | 2025 | 0   | VK!H14688    |
| VKFTA   | 2026 | 2026 | 0   | VK!I14688    |
| VKFTA   | 2027 | 2027 | 0   | VK!J14688    |
| VCFTA   | 2022 | 2022 | 0   | VC!D14743    |
| VCFTA   | 2023 | 2023 | 0   | VC!E14743    |
| VCFTA   | 2024 | 2024 | 0   | VC!F14743    |
| VCFTA   | 2025 | 2025 | 0   | VC!G14743    |
| VCFTA   | 2026 | 2026 | 0   | VC!H14743    |
| VCFTA   | 2027 | 2027 | 0   | VC!I14743    |
| VN-EAEU | 2022 | 2022 | 0   | EAV!D14720   |
| VN-EAEU | 2023 | 2023 | 0   | EAV!E14720   |
| VN-EAEU | 2024 | 2024 | 0   | EAV!F14720   |
| VN-EAEU | 2025 | 2025 | 0   | EAV!G14720   |
| VN-EAEU | 2026 | 2026 | 0   | EAV!H14720   |
| VN-EAEU | 2027 | 2027 | 0   | EAV!I14720   |
| AHKFTA  | 2022 | 2022 | 0   | AKH!D14720   |
| AHKFTA  | 2023 | 2023 | 0   | AKH!E14720   |
| AHKFTA  | 2024 | 2024 | 0   | AKH!F14720   |
| AHKFTA  | 2025 | 2025 | 0   | AKH!G14720   |
| AHKFTA  | 2026 | 2026 | 0   | AKH!H14720   |
| AHKFTA  | 2027 | 2027 | 0   | AKH!I14720   |
| EVFTA   | 2022 | 2022 | 2,5 | EV-NK!D14735 |
| EVFTA   | 2023 | 2023 | 1,6 | EV-NK!E14735 |
| EVFTA   | 2024 | 2024 | 0,8 | EV-NK!F14735 |

|        |       |                |     |                |
|--------|-------|----------------|-----|----------------|
| EVFTA  | 2025  | 2025           | 0   | EV-NK!G14735   |
| EVFTA  | 2026  | 2026           | 0   | EV-NK!H14735   |
| EVFTA  | 2027  | 2027           | 0   | EV-NK!I14735   |
| UKVFTA | 2022  | 2022           | 2,5 | UKV!D14734     |
| UKVFTA | 2023  | 2023           | 1,6 | UKV!E14734     |
| UKVFTA | 2024  | 2024           | 0,8 | UKV!F14734     |
| UKVFTA | 2025  | 2025           | 0   | UKV!G14734     |
| UKVFTA | 2026  | 2026           | 0   | UKV!H14734     |
| UKVFTA | 2027  | 2027           | 0   | UKV!I14734     |
| CPTPP  | (I)   | 2021 (DERIVED) | 0   | CPTPP!D14727   |
| CPTPP  | (II)  | 2022 (DERIVED) | 0   | CPTPP!E14727   |
| CPTPP  | (III) | 2023 (DERIVED) | 0   | CPTPP!F14727   |
| CPTPP  | (IV)  | 2024 (DERIVED) | 0   | CPTPP!G14727   |
| CPTPP  | (V)   | 2025 (DERIVED) | 0   | CPTPP!H14727   |
| CPTPP  | (VI)  | 2026 (DERIVED) | 0   | CPTPP!I14727   |
| CPTPP  | (VII) | 2027 (DERIVED) | 0   | CPTPP!J14727   |
| RCEP A | 2022  | 2022           | 0   | RCEPT-A!D14722 |
| RCEP A | 2023  | 2023           | 0   | RCEPT-A!E14722 |
| RCEP A | 2024  | 2024           | 0   | RCEPT-A!F14722 |
| RCEP A | 2025  | 2025           | 0   | RCEPT-A!G14722 |
| RCEP A | 2026  | 2026           | 0   | RCEPT-A!H14722 |
| RCEP A | 2027  | 2027           | 0   | RCEPT-A!I14722 |
| RCEP B | 2022  | 2022           | 0   | B!D14722       |
| RCEP B | 2023  | 2023           | 0   | B!E14722       |
| RCEP B | 2024  | 2024           | 0   | B!F14722       |
| RCEP B | 2025  | 2025           | 0   | B!G14722       |
| RCEP B | 2026  | 2026           | 0   | B!H14722       |

|        |      |      |   |           |
|--------|------|------|---|-----------|
| RCEP B | 2027 | 2027 | 0 | B!I14722  |
| RCEP C | 2022 | 2022 | 0 | C!D14722  |
| RCEP C | 2023 | 2023 | 0 | C!E14722  |
| RCEP C | 2024 | 2024 | 0 | C!F14722  |
| RCEP C | 2025 | 2025 | 0 | C!G14722  |
| RCEP C | 2026 | 2026 | 0 | C!H14722  |
| RCEP C | 2027 | 2027 | 0 | C!I14722  |
| RCEP D | 2022 | 2022 | 0 | D!D14721  |
| RCEP D | 2023 | 2023 | 0 | D!E14721  |
| RCEP D | 2024 | 2024 | 0 | D!F14721  |
| RCEP D | 2025 | 2025 | 0 | D!G14721  |
| RCEP D | 2026 | 2026 | 0 | D!H14721  |
| RCEP D | 2027 | 2027 | 0 | D!I14721  |
| RCEP E | 2022 | 2022 | 0 | E!D14725  |
| RCEP E | 2023 | 2023 | 0 | E!E14725  |
| RCEP E | 2024 | 2024 | 0 | E!F14725  |
| RCEP E | 2025 | 2025 | 0 | E!G14725  |
| RCEP E | 2026 | 2026 | 0 | E!H14725  |
| RCEP E | 2027 | 2027 | 0 | E!I14725  |
| RCEP F | 2022 | 2022 | 0 | F!D14722  |
| RCEP F | 2023 | 2023 | 0 | F!E14722  |
| RCEP F | 2024 | 2024 | 0 | F!F14722  |
| RCEP F | 2025 | 2025 | 0 | F!G14722  |
| RCEP F | 2026 | 2026 | 0 | F!H14722  |
| RCEP F | 2027 | 2027 | 0 | F!I14722  |
| VIFTA  | 2024 | 2024 | 0 | VI!F13706 |
| VIFTA  | 2025 | 2025 | 0 | VI!G13706 |

|       |      |      |   |           |
|-------|------|------|---|-----------|
| VIFTA | 2026 | 2026 | 0 | VI!H13706 |
| VIFTA | 2027 | 2027 | 0 | VI!!13706 |

## 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): 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 |
| HS-003    | YELLOW | Classification Review Required – similar lines exist       | Subheading 8518.30 has 6 lines; 8518.30.40 is distinguished from its siblings by: Line telephone handsets.    | 8518.30.10 Headphones; 8518.30.20 Earphones; 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                     |
| 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 8518.30.40. This does NOT mean there is no risk.                  |                                                                                                                                               |                  | Check the MOIT Trade Remedies Authority database.                                                    | Not verified – check required                     |

| Risk code | Level | Risk name                      | Description                                                                                          | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| DQ-001    | GREEN | MFN rate present in the source | The MFN rate 0% for 8518.30.40 was checked against BT2026 (cell BT2026!N15392), 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                                    |
|------------------------------------------------|
| 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.