Vietnam Tariff Intelligence

# HS 8519.20.90 detail

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|---|---|
| **HS code** | 8519.20.90 |
| **Description** | Sound recording or reproducing apparatus / - Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment: / - - Other |
| **Unit** | chiếc |
| **Generated** | 31/10/2026 17:54:01 |
| **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/85192090/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 37.5 | 37.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15415 |
| Preferential (MFN) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15415 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15415 |
| 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 |
| VJEPA | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/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 (-BN) | 5% (except BN) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| VIFTA | 17.5 | 17.5% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| RCEP (Annex F) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VKFTA | 25 | 25% | Consolidated BT2026 | 2026 | VK | 125/2022/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 |
| AIFTA | 30 | 30% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| VCFTA | 30 | 30% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| AKFTA | 40 | 40% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| AHKFTA | * | * not eligible | Consolidated BT2026 | 2026 | AHK | 123/2022/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) | | 5 | AC!E14726 |
| ATIGA | 2022 | 2022 | 0 | AT!E14667 |
| ATIGA | 2023 | 2023 | 0 | AT!F14667 |
| ATIGA | 2024 | 2024 | 0 | AT!G14667 |
| ATIGA | 2025 | 2025 | 0 | AT!H14667 |
| ATIGA | 2026 | 2026 | 0 | AT!I14667 |
| ATIGA | 2027 | 2027 | 0 | AT!J14667 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E14721 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14721 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14721 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14721 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14721 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14721 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E14722 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F14722 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14722 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14722 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14722 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14722 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 40 | AK!F14725 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14673 |
| AIFTA | 30/12/2022 | 2022 | 32 | AI!F14681 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 31 | AI!G14681 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 30.5 | AI!H14681 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 30 | AI!I14681 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 30 | AI!J14681 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 30 | AI!K14681 |
| VKFTA | 2022 | 2022 | 25 | VK!E14712 |
| VKFTA | 2023 | 2023 | 25 | VK!F14712 |
| VKFTA | 2024 | 2024 | 25 | VK!G14712 |
| VKFTA | 2025 | 2025 | 25 | VK!H14712 |
| VKFTA | 2026 | 2026 | 25 | VK!I14712 |
| VKFTA | 2027 | 2027 | 25 | VK!J14712 |
| VCFTA | 2022 | 2022 | 37 | VC!D14767 |
| VCFTA | 2023 | 2023 | 37 | VC!E14767 |
| VCFTA | 2024 | 2024 | 30 | VC!F14767 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 30 | VC!G14767 |
| VCFTA | 2026 | 2026 | 30 | VC!H14767 |
| VCFTA | 2027 | 2027 | 30 | VC!I14767 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D14744 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E14744 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F14744 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14744 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14744 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14744 |
| AHKFTA | 2022 | 2022 | * | AKH!D14744 |
| AHKFTA | 2023 | 2023 | * | AKH!E14744 |
| AHKFTA | 2024 | 2024 | * | AKH!F14744 |
| AHKFTA | 2025 | 2025 | * | AKH!G14744 |
| AHKFTA | 2026 | 2026 | * | AKH!H14744 |
| AHKFTA | 2027 | 2027 | * | AKH!I14744 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D14759 |
| EVFTA | 2023 | 2023 | 8,3 | EV-NK!E14759 |
| EVFTA | 2024 | 2024 | 4,1 | EV-NK!F14759 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14759 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14759 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14759 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D14758 |
| UKVFTA | 2023 | 2023 | 8,3 | UKV!E14758 |
| UKVFTA | 2024 | 2024 | 4,1 | UKV!F14758 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14758 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14758 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I14758 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14751 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14751 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14751 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14751 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14751 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14751 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14751 |
| RCEP A | 2022 | 2022 | 25 | RCEPT-A!D14746 |
| RCEP A | 2023 | 2023 | 25 | RCEPT-A!E14746 |
| RCEP A | 2024 | 2024 | 25 | RCEPT-A!F14746 |
| RCEP A | 2025 | 2025 | 25 | RCEPT-A!G14746 |
| RCEP A | 2026 | 2026 | 25 | RCEPT-A!H14746 |
| RCEP A | 2027 | 2027 | 25 | RCEPT-A!I14746 |
| RCEP B | 2022 | 2022 | 25 | B!D14746 |
| RCEP B | 2023 | 2023 | 25 | B!E14746 |
| RCEP B | 2024 | 2024 | 25 | B!F14746 |
| RCEP B | 2025 | 2025 | 25 | B!G14746 |
| RCEP B | 2026 | 2026 | 25 | B!H14746 |
| RCEP B | 2027 | 2027 | 25 | B!I14746 |
| RCEP C | 2022 | 2022 | 25 | C!D14746 |
| RCEP C | 2023 | 2023 | 25 | C!E14746 |
| RCEP C | 2024 | 2024 | 25 | C!F14746 |
| RCEP C | 2025 | 2025 | 25 | C!G14746 |
| RCEP C | 2026 | 2026 | 25 | C!H14746 |
| RCEP C | 2027 | 2027 | 25 | C!I14746 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 25 | D!D14745 |
| RCEP D | 2023 | 2023 | 25 | D!E14745 |
| RCEP D | 2024 | 2024 | 25 | D!F14745 |
| RCEP D | 2025 | 2025 | 25 | D!G14745 |
| RCEP D | 2026 | 2026 | 25 | D!H14745 |
| RCEP D | 2027 | 2027 | 25 | D!I14745 |
| RCEP E | 2022 | 2022 | 25 | E!D14749 |
| RCEP E | 2023 | 2023 | 25 | E!E14749 |
| RCEP E | 2024 | 2024 | 25 | E!F14749 |
| RCEP E | 2025 | 2025 | 25 | E!G14749 |
| RCEP E | 2026 | 2026 | 25 | E!H14749 |
| RCEP E | 2027 | 2027 | 25 | E!I14749 |
| RCEP F | 2022 | 2022 | 25 | F!D14746 |
| RCEP F | 2023 | 2023 | 25 | F!E14746 |
| RCEP F | 2024 | 2024 | 25 | F!F14746 |
| RCEP F | 2025 | 2025 | 25 | F!G14746 |
| RCEP F | 2026 | 2026 | 25 | F!H14746 |
| RCEP F | 2027 | 2027 | 25 | F!I14746 |
| VIFTA | 2024 | 2024 | 22.5 | VI!F13729 |
| VIFTA | 2025 | 2025 | 20 | VI!G13729 |
| VIFTA | 2026 | 2026 | 17.5 | VI!H13729 |
| VIFTA | 2027 | 2027 | 15 | VI!I13729 |

## 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, VKFTA 25%, AIFTA 30%, VCFTA 30%, AKFTA 40%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25% | | 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 8519.20 has 2 lines; 8519.20.90 is distinguished from its siblings by: Other. | 8519.20.10 Coins, tokens or disc operated record players | 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 8519.20.90. 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 25% for 8519.20.90 was checked against BT2026 (cell BT2026!N15415), 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) |

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.