Vietnam Tariff Intelligence

HS 8519.81.49 detail

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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!K15424
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15424
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15424
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
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
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	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
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	25	25%	Consolidated BT2026	2026	VC	112/2022/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
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)		0	AC!E14735
ATIGA	2022	2022	0	AT!E14676
ATIGA	2023	2023	0	AT!F14676
ATIGA	2024	2024	0	AT!G14676
ATIGA	2025	2025	0	AT!H14676
ATIGA	2026	2026	0	AT!I14676
ATIGA	2027	2027	0	AT!J14676
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E14730
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14730
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14730

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14730
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14730
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14730
VJEPA	30/12/2022 - 31/3/2023	2022	4.5	VJ!E14731
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F14731
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14731
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14731
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14731
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14731
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F14734
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14682
AIFTA	30/12/2022	2022	32	AI!F14690
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G14690
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H14690
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I14690
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J14690
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K14690
VKFTA	2022	2022	25	VK!E14721
VKFTA	2023	2023	25	VK!F14721
VKFTA	2024	2024	25	VK!G14721
VKFTA	2025	2025	25	VK!H14721
VKFTA	2026	2026	25	VK!I14721
VKFTA	2027	2027	25	VK!J14721
VCFTA	2022	2022	31	VC!D14776
VCFTA	2023	2023	31	VC!E14776
VCFTA	2024	2024	25	VC!F14776

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	25	VC!G14776
VCFTA	2026	2026	25	VC!H14776
VCFTA	2027	2027	25	VC!I14776
VN-EAEU	2022	2022	6,8	EAV!D14753
VN-EAEU	2023	2023	4,5	EAV!E14753
VN-EAEU	2024	2024	2,3	EAV!F14753
VN-EAEU	2025	2025	0	EAV!G14753
VN-EAEU	2026	2026	0	EAV!H14753
VN-EAEU	2027	2027	0	EAV!I14753
AHKFTA	2022	2022	*	AKH!D14753
AHKFTA	2023	2023	*	AKH!E14753
AHKFTA	2024	2024	*	AKH!F14753
AHKFTA	2025	2025	*	AKH!G14753
AHKFTA	2026	2026	*	AKH!H14753
AHKFTA	2027	2027	*	AKH!I14753
EVFTA	2022	2022	12,5	EV-NK!D14768
EVFTA	2023	2023	8,3	EV-NK!E14768
EVFTA	2024	2024	4,1	EV-NK!F14768
EVFTA	2025	2025	0	EV-NK!G14768
EVFTA	2026	2026	0	EV-NK!H14768
EVFTA	2027	2027	0	EV-NK!I14768
UKVFTA	2022	2022	12,5	UKV!D14767
UKVFTA	2023	2023	8,3	UKV!E14767
UKVFTA	2024	2024	4,1	UKV!F14767
UKVFTA	2025	2025	0	UKV!G14767
UKVFTA	2026	2026	0	UKV!H14767

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14767
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14760
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14760
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14760
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14760
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14760
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14760
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14760
RCEP A	2022	2022	22,5	RCEPT-A!D14755
RCEP A	2023	2023	20	RCEPT-A!E14755
RCEP A	2024	2024	17,5	RCEPT-A!F14755
RCEP A	2025	2025	15	RCEPT-A!G14755
RCEP A	2026	2026	12,5	RCEPT-A!H14755
RCEP A	2027	2027	10	RCEPT-A!I14755
RCEP B	2022	2022	22,5	B!D14755
RCEP B	2023	2023	20	B!E14755
RCEP B	2024	2024	17,5	B!F14755
RCEP B	2025	2025	15	B!G14755
RCEP B	2026	2026	12,5	B!H14755
RCEP B	2027	2027	10	B!I14755
RCEP C	2022	2022	22,5	C!D14755
RCEP C	2023	2023	20	C!E14755
RCEP C	2024	2024	17,5	C!F14755
RCEP C	2025	2025	15	C!G14755
RCEP C	2026	2026	12,5	C!H14755
RCEP C	2027	2027	10	C!I14755

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D14754
RCEP D	2023	2023	20,5	D!E14754
RCEP D	2024	2024	18,2	D!F14754
RCEP D	2025	2025	15,9	D!G14754
RCEP D	2026	2026	13,6	D!H14754
RCEP D	2027	2027	11,4	D!I14754
RCEP E	2022	2022	22,5	E!D14758
RCEP E	2023	2023	20	E!E14758
RCEP E	2024	2024	17,5	E!F14758
RCEP E	2025	2025	15	E!G14758
RCEP E	2026	2026	12,5	E!H14758
RCEP E	2027	2027	10	E!I14758
RCEP F	2022	2022	22,5	F!D14755
RCEP F	2023	2023	20	F!E14755
RCEP F	2024	2024	17,5	F!F14755
RCEP F	2025	2025	15	F!G14755
RCEP F	2026	2026	12,5	F!H14755
RCEP F	2027	2027	10	F!I14755
VIFTA	2024	2024	21.4	VI!F13738
VIFTA	2025	2025	17.9	VI!G13738
VIFTA	2026	2026	14.3	VI!H13738
VIFTA	2027	2027	10.7	VI!I13738

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
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 25%, VKFTA 25%, AIFTA 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 8519.81 has 13 lines; 8519.81.49 is distinguished from its siblings by: Other.	8519.81.10 Pocket-size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm; 8519.81.20 Cassette recorders, with built-in amplifiers and one or more built-in loudspeakers, operating only with an external source of power; 8519.81.30 Compact disc players; 8519.81.41 Of a kind suitable for cinematography or broadcasting; 8519.81.50 Dictating machines not capable of operating without an external source of power; 8519.81.61 Of a kind suitable for cinematography or broadcasting	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 8519.81.49. 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 8519.81.49 was checked against BT2026 (cell BT2026!N15424), 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)

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.