Vietnam Tariff Intelligence

HS 8519.81.69 detail

HS code	8519.81.69
Description	Sound recording or reproducing apparatus / - Other apparatus: / - - Using magnetic, optical or semiconductor media: / - - - Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type: / - - - - Other
Unit	chiếc
Generated	08/11/2026 13:46:46
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/85198169/

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!K15429
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15429
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15429
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 (-ID)	0% (except ID)	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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E14740
ATIGA	2022	2022	0	AT!E14681
ATIGA	2023	2023	0	AT!F14681
ATIGA	2024	2024	0	AT!G14681
ATIGA	2025	2025	0	AT!H14681
ATIGA	2026	2026	0	AT!I14681
ATIGA	2027	2027	0	AT!J14681
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14735
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14735
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14735

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14735
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14735
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14735
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14736
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14736
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14736
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14736
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14736
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14736
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14739
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14687
AIFTA	30/12/2022	2022	*	AI!F14695
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14695
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14695
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14695
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14695
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14695
VKFTA	2022	2022	5	VK!E14726
VKFTA	2023	2023	5	VK!F14726
VKFTA	2024	2024	5	VK!G14726
VKFTA	2025	2025	5	VK!H14726
VKFTA	2026	2026	5	VK!I14726
VKFTA	2027	2027	5	VK!J14726
VCFTA	2022	2022	6	VC!D14781
VCFTA	2023	2023	3	VC!E14781
VCFTA	2024	2024	0	VC!F14781

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14781
VCFTA	2026	2026	0	VC!H14781
VCFTA	2027	2027	0	VC!I14781
VN-EAEU	2022	2022	0	EAV!D14758
VN-EAEU	2023	2023	0	EAV!E14758
VN-EAEU	2024	2024	0	EAV!F14758
VN-EAEU	2025	2025	0	EAV!G14758
VN-EAEU	2026	2026	0	EAV!H14758
VN-EAEU	2027	2027	0	EAV!I14758
AHKFTA	2022	2022	25	AKH!D14758
AHKFTA	2023	2023	25	AKH!E14758
AHKFTA	2024	2024	25	AKH!F14758
AHKFTA	2025	2025	25	AKH!G14758
AHKFTA	2026	2026	25	AKH!H14758
AHKFTA	2027	2027	25	AKH!I14758
EVFTA	2022	2022	12,5	EV-NK!D14773
EVFTA	2023	2023	8,3	EV-NK!E14773
EVFTA	2024	2024	4,1	EV-NK!F14773
EVFTA	2025	2025	0	EV-NK!G14773
EVFTA	2026	2026	0	EV-NK!H14773
EVFTA	2027	2027	0	EV-NK!I14773
UKVFTA	2022	2022	12,5	UKV!D14772
UKVFTA	2023	2023	8,3	UKV!E14772
UKVFTA	2024	2024	4,1	UKV!F14772
UKVFTA	2025	2025	0	UKV!G14772
UKVFTA	2026	2026	0	UKV!H14772

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14772
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14765
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14765
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14765
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14765
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14765
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14765
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14765
RCEP A	2022	2022	22,5	RCEPT-A!D14760
RCEP A	2023	2023	20	RCEPT-A!E14760
RCEP A	2024	2024	17,5	RCEPT-A!F14760
RCEP A	2025	2025	15	RCEPT-A!G14760
RCEP A	2026	2026	12,5	RCEPT-A!H14760
RCEP A	2027	2027	10	RCEPT-A!I14760
RCEP B	2022	2022	22,5	B!D14760
RCEP B	2023	2023	20	B!E14760
RCEP B	2024	2024	17,5	B!F14760
RCEP B	2025	2025	15	B!G14760
RCEP B	2026	2026	12,5	B!H14760
RCEP B	2027	2027	10	B!I14760
RCEP C	2022	2022	22,5	C!D14760
RCEP C	2023	2023	20	C!E14760
RCEP C	2024	2024	17,5	C!F14760
RCEP C	2025	2025	15	C!G14760
RCEP C	2026	2026	12,5	C!H14760
RCEP C	2027	2027	10	C!I14760

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D14759
RCEP D	2023	2023	20,5	D!E14759
RCEP D	2024	2024	18,2	D!F14759
RCEP D	2025	2025	15,9	D!G14759
RCEP D	2026	2026	13,6	D!H14759
RCEP D	2027	2027	11,4	D!I14759
RCEP E	2022	2022	22,5	E!D14763
RCEP E	2023	2023	20	E!E14763
RCEP E	2024	2024	17,5	E!F14763
RCEP E	2025	2025	15	E!G14763
RCEP E	2026	2026	12,5	E!H14763
RCEP E	2027	2027	10	E!I14763
RCEP F	2022	2022	22,5	F!D14760
RCEP F	2023	2023	20	F!E14760
RCEP F	2024	2024	17,5	F!F14760
RCEP F	2025	2025	15	F!G14760
RCEP F	2026	2026	12,5	F!H14760
RCEP F	2027	2027	10	F!I14760
VIFTA	2024	2024	21.4	VI!F13743
VIFTA	2025	2025	17.9	VI!G13743
VIFTA	2026	2026	14.3	VI!H13743
VIFTA	2027	2027	10.7	VI!I13743

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	AHKFTA 25%: 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; 8519.81.69 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; 8519.81.49 Other; 8519.81.50 Dictating machines not capable of operating without an external source of power	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 8519.81.69. 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 8519.81.69 was checked against BT2026 (cell BT2026!N15429), 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.