Vietnam Tariff Intelligence

HS 8519.81.99 detail

HS code	8519.81.99
Description	Sound recording or reproducing apparatus / - Other apparatus: / - - Using magnetic, optical or semiconductor media: / - - - Other: / - - - - Other
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Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15435
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15435
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15435
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
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
ACFTA	5 (-BN, ID)	5% (except BN, ID)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	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 C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E14746
ATIGA	2022	2022	0	AT!E14687
ATIGA	2023	2023	0	AT!F14687
ATIGA	2024	2024	0	AT!G14687
ATIGA	2025	2025	0	AT!H14687
ATIGA	2026	2026	0	AT!I14687
ATIGA	2027	2027	0	AT!J14687
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14741
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14741
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14741

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14741
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14741
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14741
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14742
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14742
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14742
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14742
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14742
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14742
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F14745
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14693
AIFTA	30/12/2022	2022	32	AI!F14701
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G14701
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H14701
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I14701
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J14701
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K14701
VKFTA	2022	2022	5	VK!E14732
VKFTA	2023	2023	5	VK!F14732
VKFTA	2024	2024	5	VK!G14732
VKFTA	2025	2025	5	VK!H14732
VKFTA	2026	2026	5	VK!I14732
VKFTA	2027	2027	5	VK!J14732
VCFTA	2022	2022	5	VC!D14787
VCFTA	2023	2023	3	VC!E14787
VCFTA	2024	2024	0	VC!F14787

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14787
VCFTA	2026	2026	0	VC!H14787
VCFTA	2027	2027	0	VC!I14787
VN-EAEU	2022	2022	0	EAV!D14764
VN-EAEU	2023	2023	0	EAV!E14764
VN-EAEU	2024	2024	0	EAV!F14764
VN-EAEU	2025	2025	0	EAV!G14764
VN-EAEU	2026	2026	0	EAV!H14764
VN-EAEU	2027	2027	0	EAV!I14764
AHKFTA	2022	2022	20	AKH!D14764
AHKFTA	2023	2023	20	AKH!E14764
AHKFTA	2024	2024	20	AKH!F14764
AHKFTA	2025	2025	20	AKH!G14764
AHKFTA	2026	2026	20	AKH!H14764
AHKFTA	2027	2027	20	AKH!I14764
EVFTA	2022	2022	10	EV-NK!D14779
EVFTA	2023	2023	6,6	EV-NK!E14779
EVFTA	2024	2024	3,3	EV-NK!F14779
EVFTA	2025	2025	0	EV-NK!G14779
EVFTA	2026	2026	0	EV-NK!H14779
EVFTA	2027	2027	0	EV-NK!I14779
UKVFTA	2022	2022	10	UKV!D14778
UKVFTA	2023	2023	6,6	UKV!E14778
UKVFTA	2024	2024	3,3	UKV!F14778
UKVFTA	2025	2025	0	UKV!G14778
UKVFTA	2026	2026	0	UKV!H14778

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14778
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14771
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14771
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14771
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14771
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14771
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14771
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14771
RCEP A	2022	2022	20	RCEPT-A!D14766
RCEP A	2023	2023	20	RCEPT-A!E14766
RCEP A	2024	2024	20	RCEPT-A!F14766
RCEP A	2025	2025	20	RCEPT-A!G14766
RCEP A	2026	2026	20	RCEPT-A!H14766
RCEP A	2027	2027	20	RCEPT-A!I14766
RCEP B	2022	2022	20	B!D14766
RCEP B	2023	2023	20	B!E14766
RCEP B	2024	2024	20	B!F14766
RCEP B	2025	2025	20	B!G14766
RCEP B	2026	2026	20	B!H14766
RCEP B	2027	2027	20	B!I14766
RCEP C	2022	2022	20	C!D14766
RCEP C	2023	2023	20	C!E14766
RCEP C	2024	2024	20	C!F14766
RCEP C	2025	2025	20	C!G14766
RCEP C	2026	2026	20	C!H14766
RCEP C	2027	2027	20	C!I14766

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D14765
RCEP D	2023	2023	20	D!E14765
RCEP D	2024	2024	20	D!F14765
RCEP D	2025	2025	20	D!G14765
RCEP D	2026	2026	20	D!H14765
RCEP D	2027	2027	20	D!I14765
RCEP E	2022	2022	20	E!D14769
RCEP E	2023	2023	20	E!E14769
RCEP E	2024	2024	20	E!F14769
RCEP E	2025	2025	20	E!G14769
RCEP E	2026	2026	20	E!H14769
RCEP E	2027	2027	20	E!I14769
RCEP F	2022	2022	20	F!D14766
RCEP F	2023	2023	20	F!E14766
RCEP F	2024	2024	20	F!F14766
RCEP F	2025	2025	20	F!G14766
RCEP F	2026	2026	20	F!H14766
RCEP F	2027	2027	20	F!I14766
VIFTA	2024	2024	18	VI!F13749
VIFTA	2025	2025	16	VI!G13749
VIFTA	2026	2026	14	VI!H13749
VIFTA	2027	2027	12	VI!I13749

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 20%, RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, AIFTA 30%, AKFTA 40%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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; 8519.81.99 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 8519.81.99. 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 20% for 8519.81.99 was checked against BT2026 (cell BT2026!N15435), 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.