Vietnam Tariff Intelligence

HS 8527.12.00 detail

HS code	8527.12.00
Description	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock / - Radio-broadcast receivers capable of operating without an external source of power: / - - Pocket-size radio cassette-players
Unit	chiếc
Generated	10/11/2026 08:14:19
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/85271200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15613
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N15613
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15613
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
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
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 (-KH)	5% (except KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	27	27%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex F)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	30	30%	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
AKFTA	32	32%	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 (*)
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)		5	AC!E14940
ATIGA	2022	2022	0	AT!E14872
ATIGA	2023	2023	0	AT!F14872
ATIGA	2024	2024	0	AT!G14872
ATIGA	2025	2025	0	AT!H14872
ATIGA	2026	2026	0	AT!I14872
ATIGA	2027	2027	0	AT!J14872
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E14926
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F14926
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G14926
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H14926

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I14926
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J14926
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E14927
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F14927
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G14927
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H14927
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I14927
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J14927
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		32	AK!F14930
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14878
AIFTA	30/12/2022	2022	*	AI!F14886
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G14886
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H14886
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I14886
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J14886
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K14886
VKFTA	2022	2022	30	VK!E14926
VKFTA	2023	2023	30	VK!F14926
VKFTA	2024	2024	30	VK!G14926
VKFTA	2025	2025	30	VK!H14926
VKFTA	2026	2026	30	VK!I14926
VKFTA	2027	2027	30	VK!J14926
VCFTA	2022	2022	34	VC!D14981
VCFTA	2023	2023	34	VC!E14981
VCFTA	2024	2024	27	VC!F14981
VCFTA	2025	2025	27	VC!G14981

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	27	VC!H14981
VCFTA	2027	2027	27	VC!I14981
VN-EAEU	2022	2022	8,2	EAV!D14960
VN-EAEU	2023	2023	5,5	EAV!E14960
VN-EAEU	2024	2024	2,7	EAV!F14960
VN-EAEU	2025	2025	0	EAV!G14960
VN-EAEU	2026	2026	0	EAV!H14960
VN-EAEU	2027	2027	0	EAV!I14960
AHKFTA	2022	2022	*	AKH!D14958
AHKFTA	2023	2023	*	AKH!E14958
AHKFTA	2024	2024	*	AKH!F14958
AHKFTA	2025	2025	*	AKH!G14958
AHKFTA	2026	2026	*	AKH!H14958
AHKFTA	2027	2027	*	AKH!I14958
EVFTA	2022	2022	15	EV-NK!D14964
EVFTA	2023	2023	10	EV-NK!E14964
EVFTA	2024	2024	5	EV-NK!F14964
EVFTA	2025	2025	0	EV-NK!G14964
EVFTA	2026	2026	0	EV-NK!H14964
EVFTA	2027	2027	0	EV-NK!I14964
UKVFTA	2022	2022	15	UKV!D14963
UKVFTA	2023	2023	10	UKV!E14963
UKVFTA	2024	2024	5	UKV!F14963
UKVFTA	2025	2025	0	UKV!G14963
UKVFTA	2026	2026	0	UKV!H14963
UKVFTA	2027	2027	0	UKV!I14963

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14956
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14956
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14956
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14956
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14956
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14956
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14956
RCEP A	2022	2022	30	RCEPT-A!D14951
RCEP A	2023	2023	30	RCEPT-A!E14951
RCEP A	2024	2024	30	RCEPT-A!F14951
RCEP A	2025	2025	30	RCEPT-A!G14951
RCEP A	2026	2026	30	RCEPT-A!H14951
RCEP A	2027	2027	30	RCEPT-A!I14951
RCEP B	2022	2022	30	B!D14951
RCEP B	2023	2023	30	B!E14951
RCEP B	2024	2024	30	B!F14951
RCEP B	2025	2025	30	B!G14951
RCEP B	2026	2026	30	B!H14951
RCEP B	2027	2027	30	B!I14951
RCEP C	2022	2022	30	C!D14951
RCEP C	2023	2023	30	C!E14951
RCEP C	2024	2024	30	C!F14951
RCEP C	2025	2025	30	C!G14951
RCEP C	2026	2026	30	C!H14951
RCEP C	2027	2027	30	C!I14951
RCEP D	2022	2022	30	D!D14950

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	30	D!E14950
RCEP D	2024	2024	30	D!F14950
RCEP D	2025	2025	30	D!G14950
RCEP D	2026	2026	30	D!H14950
RCEP D	2027	2027	30	D!I14950
RCEP E	2022	2022	30	E!D14954
RCEP E	2023	2023	30	E!E14954
RCEP E	2024	2024	30	E!F14954
RCEP E	2025	2025	30	E!G14954
RCEP E	2026	2026	30	E!H14954
RCEP E	2027	2027	30	E!I14954
RCEP F	2022	2022	30	F!D14951
RCEP F	2023	2023	30	F!E14951
RCEP F	2024	2024	30	F!F14951
RCEP F	2025	2025	30	F!G14951
RCEP F	2026	2026	30	F!H14951
RCEP F	2027	2027	30	F!I14951
VIFTA	2024	2024	27	VI!F13927
VIFTA	2025	2025	24	VI!G13927
VIFTA	2026	2026	21	VI!H13927
VIFTA	2027	2027	18	VI!I13927

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
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
FTA-013	YELLOW	FTA rate not lower than MFN	AJCEP 30%, RCEP (Annex A) 30%, RCEP (Annex B) 30%, RCEP (Annex C) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 30%, VJEPA 30%, VKFTA 30%, AKFTA 32%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 8527.12.00. 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 30% for 8527.12.00 was checked against BT2026 (cell BT2026!N15613), 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)
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.