Vietnam Tariff Intelligence

HS 8527.91.90 detail

HS code	8527.91.90
Description	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock / - Other: / - - Combined with sound recording or reproducing apparatus: / - - - Other
Unit	chiếc
Generated	09/11/2026 23:48:03
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/85279190/

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!K15628
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N15628
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15628
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
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
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)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	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 D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AIFTA	26	26%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
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
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!E14955
ATIGA	2022	2022	0	AT!E14887
ATIGA	2023	2023	0	AT!F14887
ATIGA	2024	2024	0	AT!G14887
ATIGA	2025	2025	0	AT!H14887
ATIGA	2026	2026	0	AT!I14887
ATIGA	2027	2027	0	AT!J14887
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E14941
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F14941
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G14941

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H14941
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I14941
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J14941
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E14942
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F14942
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G14942
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H14942
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I14942
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J14942
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F14945
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14893
AIFTA	30/12/2022	2022	27.5	AI!F14901
AIFTA	31/12/2022 - 30/12/2023	2023	27	AI!G14901
AIFTA	31/12/2023 - 30/12/2024	2024	26.5	AI!H14901
AIFTA	31/12/2024 - 31/12/2025	2025	26	AI!I14901
AIFTA	01/01/2026 - 31/12/2026	2026	26	AI!J14901
AIFTA	01/01/2027 - 31/12/2027	2027	26	AI!K14901
VKFTA	2022	2022	5	VK!E14941
VKFTA	2023	2023	5	VK!F14941
VKFTA	2024	2024	5	VK!G14941
VKFTA	2025	2025	5	VK!H14941
VKFTA	2026	2026	5	VK!I14941
VKFTA	2027	2027	5	VK!J14941
VCFTA	2022	2022	6	VC!D14996
VCFTA	2023	2023	3	VC!E14996
VCFTA	2024	2024	0	VC!F14996

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14996
VCFTA	2026	2026	0	VC!H14996
VCFTA	2027	2027	0	VC!I14996
VN-EAEU	2022	2022	8,2	EAV!D14975
VN-EAEU	2023	2023	5,5	EAV!E14975
VN-EAEU	2024	2024	2,7	EAV!F14975
VN-EAEU	2025	2025	0	EAV!G14975
VN-EAEU	2026	2026	0	EAV!H14975
VN-EAEU	2027	2027	0	EAV!I14975
AHKFTA	2022	2022	*	AKH!D14973
AHKFTA	2023	2023	*	AKH!E14973
AHKFTA	2024	2024	*	AKH!F14973
AHKFTA	2025	2025	*	AKH!G14973
AHKFTA	2026	2026	*	AKH!H14973
AHKFTA	2027	2027	*	AKH!I14973
EVFTA	2022	2022	15	EV-NK!D14979
EVFTA	2023	2023	10	EV-NK!E14979
EVFTA	2024	2024	5	EV-NK!F14979
EVFTA	2025	2025	0	EV-NK!G14979
EVFTA	2026	2026	0	EV-NK!H14979
EVFTA	2027	2027	0	EV-NK!I14979
UKVFTA	2022	2022	15	UKV!D14978
UKVFTA	2023	2023	10	UKV!E14978
UKVFTA	2024	2024	5	UKV!F14978
UKVFTA	2025	2025	0	UKV!G14978
UKVFTA	2026	2026	0	UKV!H14978

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14978
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14971
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14971
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14971
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14971
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14971
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14971
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14971
RCEP A	2022	2022	27	RCEPT-A!D14966
RCEP A	2023	2023	24	RCEPT-A!E14966
RCEP A	2024	2024	21	RCEPT-A!F14966
RCEP A	2025	2025	18	RCEPT-A!G14966
RCEP A	2026	2026	15	RCEPT-A!H14966
RCEP A	2027	2027	12	RCEPT-A!I14966
RCEP B	2022	2022	27	B!D14966
RCEP B	2023	2023	24	B!E14966
RCEP B	2024	2024	21	B!F14966
RCEP B	2025	2025	18	B!G14966
RCEP B	2026	2026	15	B!H14966
RCEP B	2027	2027	12	B!I14966
RCEP C	2022	2022	27	C!D14966
RCEP C	2023	2023	24	C!E14966
RCEP C	2024	2024	21	C!F14966
RCEP C	2025	2025	18	C!G14966
RCEP C	2026	2026	15	C!H14966
RCEP C	2027	2027	12	C!I14966

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D14965
RCEP D	2023	2023	24,5	D!E14965
RCEP D	2024	2024	21,8	D!F14965
RCEP D	2025	2025	19,1	D!G14965
RCEP D	2026	2026	16,4	D!H14965
RCEP D	2027	2027	13,6	D!I14965
RCEP E	2022	2022	27	E!D14969
RCEP E	2023	2023	24	E!E14969
RCEP E	2024	2024	21	E!F14969
RCEP E	2025	2025	18	E!G14969
RCEP E	2026	2026	15	E!H14969
RCEP E	2027	2027	12	E!I14969
RCEP F	2022	2022	27	F!D14966
RCEP F	2023	2023	24	F!E14966
RCEP F	2024	2024	21	F!F14966
RCEP F	2025	2025	18	F!G14966
RCEP F	2026	2026	15	F!H14966
RCEP F	2027	2027	12	F!I14966
VIFTA	2024	2024	27	VI!F13942
VIFTA	2025	2025	24	VI!G13942
VIFTA	2026	2026	21	VI!H13942
VIFTA	2027	2027	18	VI!I13942

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%, VJEPA 30%: 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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8527.91 has 2 lines; 8527.91.90 is distinguished from its siblings by: Other.	8527.91.10 Portable	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 8527.91.90. 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 30% for 8527.91.90 was checked against BT2026 (cell BT2026!N15628), 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.