Vietnam Tariff Intelligence

HS 8519.81.30 detail

HS code	8519.81.30
Description	Sound recording or reproducing apparatus / - Other apparatus: / - - Using magnetic, optical or semiconductor media: / - - - Compact disc players
Unit	chiếc
Generated	11/11/2026 05:27:07
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://www.vietnamtariff.com/hs-code/85198130/

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!K15421
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N15421
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15421
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)	5% (except BN)	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
AIFTA	30	30%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	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)		5	AC!E14732
ATIGA	2022	2022	0	AT!E14673
ATIGA	2023	2023	0	AT!F14673
ATIGA	2024	2024	0	AT!G14673
ATIGA	2025	2025	0	AT!H14673
ATIGA	2026	2026	0	AT!I14673
ATIGA	2027	2027	0	AT!J14673
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14727
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14727
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14727

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14727
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14727
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14727
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14728
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14728
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14728
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14728
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14728
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14728
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		40	AK!F14731
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14679
AIFTA	30/12/2022	2022	32	AI!F14687
AIFTA	31/12/2022 - 30/12/2023	2023	31	AI!G14687
AIFTA	31/12/2023 - 30/12/2024	2024	30.5	AI!H14687
AIFTA	31/12/2024 - 31/12/2025	2025	30	AI!I14687
AIFTA	01/01/2026 - 31/12/2026	2026	30	AI!J14687
AIFTA	01/01/2027 - 31/12/2027	2027	30	AI!K14687
VKFTA	2022	2022	30	VK!E14718
VKFTA	2023	2023	30	VK!F14718
VKFTA	2024	2024	30	VK!G14718
VKFTA	2025	2025	30	VK!H14718
VKFTA	2026	2026	30	VK!I14718
VKFTA	2027	2027	30	VK!J14718
VCFTA	2022	2022	7	VC!D14773
VCFTA	2023	2023	4	VC!E14773
VCFTA	2024	2024	0	VC!F14773

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14773
VCFTA	2026	2026	0	VC!H14773
VCFTA	2027	2027	0	VC!I14773
VN-EAEU	2022	2022	8,2	EAV!D14750
VN-EAEU	2023	2023	5,5	EAV!E14750
VN-EAEU	2024	2024	2,7	EAV!F14750
VN-EAEU	2025	2025	0	EAV!G14750
VN-EAEU	2026	2026	0	EAV!H14750
VN-EAEU	2027	2027	0	EAV!I14750
AHKFTA	2022	2022	*	AKH!D14750
AHKFTA	2023	2023	*	AKH!E14750
AHKFTA	2024	2024	*	AKH!F14750
AHKFTA	2025	2025	*	AKH!G14750
AHKFTA	2026	2026	*	AKH!H14750
AHKFTA	2027	2027	*	AKH!I14750
EVFTA	2022	2022	15	EV-NK!D14765
EVFTA	2023	2023	10	EV-NK!E14765
EVFTA	2024	2024	5	EV-NK!F14765
EVFTA	2025	2025	0	EV-NK!G14765
EVFTA	2026	2026	0	EV-NK!H14765
EVFTA	2027	2027	0	EV-NK!I14765
UKVFTA	2022	2022	15	UKV!D14764
UKVFTA	2023	2023	10	UKV!E14764
UKVFTA	2024	2024	5	UKV!F14764
UKVFTA	2025	2025	0	UKV!G14764
UKVFTA	2026	2026	0	UKV!H14764

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14764
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14757
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14757
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14757
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14757
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14757
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14757
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14757
RCEP A	2022	2022	30	RCEPT-A!D14752
RCEP A	2023	2023	30	RCEPT-A!E14752
RCEP A	2024	2024	30	RCEPT-A!F14752
RCEP A	2025	2025	30	RCEPT-A!G14752
RCEP A	2026	2026	30	RCEPT-A!H14752
RCEP A	2027	2027	30	RCEPT-A!I14752
RCEP B	2022	2022	30	B!D14752
RCEP B	2023	2023	30	B!E14752
RCEP B	2024	2024	30	B!F14752
RCEP B	2025	2025	30	B!G14752
RCEP B	2026	2026	30	B!H14752
RCEP B	2027	2027	30	B!I14752
RCEP C	2022	2022	30	C!D14752
RCEP C	2023	2023	30	C!E14752
RCEP C	2024	2024	30	C!F14752
RCEP C	2025	2025	30	C!G14752
RCEP C	2026	2026	30	C!H14752
RCEP C	2027	2027	30	C!I14752

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D14751
RCEP D	2023	2023	30	D!E14751
RCEP D	2024	2024	30	D!F14751
RCEP D	2025	2025	30	D!G14751
RCEP D	2026	2026	30	D!H14751
RCEP D	2027	2027	30	D!I14751
RCEP E	2022	2022	30	E!D14755
RCEP E	2023	2023	30	E!E14755
RCEP E	2024	2024	30	E!F14755
RCEP E	2025	2025	30	E!G14755
RCEP E	2026	2026	30	E!H14755
RCEP E	2027	2027	30	E!I14755
RCEP F	2022	2022	30	F!D14752
RCEP F	2023	2023	30	F!E14752
RCEP F	2024	2024	30	F!F14752
RCEP F	2025	2025	30	F!G14752
RCEP F	2026	2026	30	F!H14752
RCEP F	2027	2027	30	F!I14752
VIFTA	2024	2024	27	VI!F13735
VIFTA	2025	2025	24	VI!G13735
VIFTA	2026	2026	21	VI!H13735
VIFTA	2027	2027	18	VI!I13735

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	AIFTA 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%, VKFTA 30%, AKFTA 40%: 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 8519.81 has 13 lines; 8519.81.30 is distinguished from its siblings by: Compact disc players.	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; 8519.81.41 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; 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 8519.81.30. 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 8519.81.30 was checked against BT2026 (cell BT2026!N15421), 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.