Vietnam Tariff Intelligence

Detalle del SA 8539.22.93

Código SA	8539.22.93
Descripción	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources / - Other filament lamps, excluding ultra-violet or infra-red lamps: / - - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V: / - - - Other: / - - - - Other, for domestic lighting
Unidad	chiếc
Generado	09/11/2026 07:17:39
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://mail.vietnamtariff.com/hs-code/85392293/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	22.5	22,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15919
Preferencial (NMF)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15919
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15919
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
ACFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10,5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo B)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	15	15%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E15258
ATIGA	2022	2022	0	AT!E15190
ATIGA	2023	2023	0	AT!F15190
ATIGA	2024	2024	0	AT!G15190
ATIGA	2025	2025	0	AT!H15190
ATIGA	2026	2026	0	AT!I15190
ATIGA	2027	2027	0	AT!J15190
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15246
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15246
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15246
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15246

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15246
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15246
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E15247
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F15247
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15247
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15247
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15247
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15247
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15248
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15196
AIFTA	30/12/2022	2022	*	AI!F15204
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15204
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15204
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15204
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15204
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15204
VKFTA	2022	2022	5	VK!E15244
VKFTA	2023	2023	5	VK!F15244
VKFTA	2024	2024	5	VK!G15244
VKFTA	2025	2025	5	VK!H15244
VKFTA	2026	2026	5	VK!I15244
VKFTA	2027	2027	5	VK!J15244
VCFTA	2022	2022	5	VC!D15301
VCFTA	2023	2023	3	VC!E15301
VCFTA	2024	2024	0	VC!F15301
VCFTA	2025	2025	0	VC!G15301

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15301
VCFTA	2027	2027	0	VC!I15301
VN-EAEU	2022	2022	6,8	EAV!D15280
VN-EAEU	2023	2023	4,5	EAV!E15280
VN-EAEU	2024	2024	2,3	EAV!F15280
VN-EAEU	2025	2025	0	EAV!G15280
VN-EAEU	2026	2026	0	EAV!H15280
VN-EAEU	2027	2027	0	EAV!I15280
AHKFTA	2022	2022	15	AKH!D15278
AHKFTA	2023	2023	15	AKH!E15278
AHKFTA	2024	2024	15	AKH!F15278
AHKFTA	2025	2025	15	AKH!G15278
AHKFTA	2026	2026	15	AKH!H15278
AHKFTA	2027	2027	15	AKH!I15278
EVFTA	2022	2022	12,5	EV-NK!D15284
EVFTA	2023	2023	8,3	EV-NK!E15284
EVFTA	2024	2024	4,1	EV-NK!F15284
EVFTA	2025	2025	0	EV-NK!G15284
EVFTA	2026	2026	0	EV-NK!H15284
EVFTA	2027	2027	0	EV-NK!I15284
UKVFTA	2022	2022	12,5	UKV!D15283
UKVFTA	2023	2023	8,3	UKV!E15283
UKVFTA	2024	2024	4,1	UKV!F15283
UKVFTA	2025	2025	0	UKV!G15283
UKVFTA	2026	2026	0	UKV!H15283
UKVFTA	2027	2027	0	UKV!I15283

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	10,3	CPTPP!D15274
CPTPP	(II)	2022 (DERIVED)	5,1	CPTPP!E15274
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15274
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15274
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15274
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15274
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15274
RCEP A	2022	2022	15	RCEPT-A!D15271
RCEP A	2023	2023	15	RCEPT-A!E15271
RCEP A	2024	2024	15	RCEPT-A!F15271
RCEP A	2025	2025	15	RCEPT-A!G15271
RCEP A	2026	2026	15	RCEPT-A!H15271
RCEP A	2027	2027	15	RCEPT-A!I15271
RCEP B	2022	2022	15	B!D15271
RCEP B	2023	2023	15	B!E15271
RCEP B	2024	2024	15	B!F15271
RCEP B	2025	2025	15	B!G15271
RCEP B	2026	2026	15	B!H15271
RCEP B	2027	2027	15	B!I15271
RCEP C	2022	2022	15	C!D15271
RCEP C	2023	2023	15	C!E15271
RCEP C	2024	2024	15	C!F15271
RCEP C	2025	2025	15	C!G15271
RCEP C	2026	2026	15	C!H15271
RCEP C	2027	2027	15	C!I15271
RCEP D	2022	2022	15	D!D15270

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	15	D!E15270
RCEP D	2024	2024	15	D!F15270
RCEP D	2025	2025	15	D!G15270
RCEP D	2026	2026	15	D!H15270
RCEP D	2027	2027	15	D!I15270
RCEP E	2022	2022	15	E!D15274
RCEP E	2023	2023	15	E!E15274
RCEP E	2024	2024	15	E!F15274
RCEP E	2025	2025	15	E!G15274
RCEP E	2026	2026	15	E!H15274
RCEP E	2027	2027	15	E!I15274
RCEP F	2022	2022	15	F!D15271
RCEP F	2023	2023	15	F!E15271
RCEP F	2024	2024	15	F!F15271
RCEP F	2025	2025	15	F!G15271
RCEP F	2026	2026	15	F!H15271
RCEP F	2027	2027	15	F!I15271
VIFTA	2024	2024	13,5	VI!F14235
VIFTA	2025	2025	12	VI!G14235
VIFTA	2026	2026	10.5	VI!H14235
VIFTA	2027	2027	9	VI!I14235

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%, RCEP (Anexo A) 15%, RCEP (Anexo B) 15%, RCEP (Anexo C) 15%, RCEP (Anexo D) 15%, RCEP (Anexo E) 15%, RCEP (Anexo F) 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.22 has 8 lines; 8539.22.93 is distinguished from its siblings by: Other, for domestic lighting.	8539.22.20 Of a kind used in medical equipment; 8539.22.31 Of a kind used in decorative illumination, of a power not exceeding 60 W; 8539.22.32 Of a kind used in decorative illumination, of a power exceeding 60 W; 8539.22.33 Other, for domestic lighting; 8539.22.39 Other; 8539.22.91 Of a kind used in decorative illumination, of a power not exceeding 60 W	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación

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).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8539.22.93. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 15% for 8539.22.93 was checked against BT2026 (cell BT2026!N15919), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.