Vietnam Tariff Intelligence

Detalle del SA 8539.39.40

Código SA	8539.39.40
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 / - Discharge lamps, other than ultra-violet lamps: / - - Other: / - - - Other fluorescent cold cathode types
Unidad	chiếc
Generado	09/11/2026 09:56:45
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/85393940/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15941
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15941
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15941
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
ACFTA	0 (-BN, KH)	0% (excepto BN, KH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM)	0% (excepto MM)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/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
AHKFTA	2	2%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	6,7	6,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	6,7	6,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo E)	6,7	6,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	6,7	6,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	6,9	6,9%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5,7%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo C)	7,5	7,5%	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)		0	AC!E15280
ATIGA	2022	2022	0	AT!E15212
ATIGA	2023	2023	0	AT!F15212
ATIGA	2024	2024	0	AT!G15212
ATIGA	2025	2025	0	AT!H15212
ATIGA	2026	2026	0	AT!I15212
ATIGA	2027	2027	0	AT!J15212
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15268
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15268
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15268
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15268

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15268
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15268
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15269
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15269
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15269
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15269
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15269
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15269
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15270
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15218
AIFTA	30/12/2022	2022	*	AI!F15226
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15226
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15226
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15226
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15226
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15226
VKFTA	2022	2022	0	VK!E15266
VKFTA	2023	2023	0	VK!F15266
VKFTA	2024	2024	0	VK!G15266
VKFTA	2025	2025	0	VK!H15266
VKFTA	2026	2026	0	VK!I15266
VKFTA	2027	2027	0	VK!J15266
VCFTA	2022	2022	2	VC!D15323
VCFTA	2023	2023	1	VC!E15323
VCFTA	2024	2024	0	VC!F15323
VCFTA	2025	2025	0	VC!G15323

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15323
VCFTA	2027	2027	0	VC!I15323
VN-EAEU	2022	2022	0	EAV!D15302
VN-EAEU	2023	2023	0	EAV!E15302
VN-EAEU	2024	2024	0	EAV!F15302
VN-EAEU	2025	2025	0	EAV!G15302
VN-EAEU	2026	2026	0	EAV!H15302
VN-EAEU	2027	2027	0	EAV!I15302
AHKFTA	2022	2022	6	AKH!D15300
AHKFTA	2023	2023	4	AKH!E15300
AHKFTA	2024	2024	4	AKH!F15300
AHKFTA	2025	2025	2	AKH!G15300
AHKFTA	2026	2026	2	AKH!H15300
AHKFTA	2027	2027	0	AKH!I15300
EVFTA	2022	2022	5	EV-NK!D15306
EVFTA	2023	2023	3,3	EV-NK!E15306
EVFTA	2024	2024	1,6	EV-NK!F15306
EVFTA	2025	2025	0	EV-NK!G15306
EVFTA	2026	2026	0	EV-NK!H15306
EVFTA	2027	2027	0	EV-NK!I15306
UKVFTA	2022	2022	5	UKV!D15305
UKVFTA	2023	2023	3,3	UKV!E15305
UKVFTA	2024	2024	1,6	UKV!F15305
UKVFTA	2025	2025	0	UKV!G15305
UKVFTA	2026	2026	0	UKV!H15305
UKVFTA	2027	2027	0	UKV!I15305

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15296
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15296
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15296
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15296
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15296
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15296
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15296
RCEP A	2022	2022	9,3	RCEPT-A!D15293
RCEP A	2023	2023	8,7	RCEPT-A!E15293
RCEP A	2024	2024	8	RCEPT-A!F15293
RCEP A	2025	2025	7,3	RCEPT-A!G15293
RCEP A	2026	2026	6,7	RCEPT-A!H15293
RCEP A	2027	2027	6	RCEPT-A!I15293
RCEP B	2022	2022	9,3	B!D15293
RCEP B	2023	2023	8,7	B!E15293
RCEP B	2024	2024	8	B!F15293
RCEP B	2025	2025	7,3	B!G15293
RCEP B	2026	2026	6,7	B!H15293
RCEP B	2027	2027	6	B!I15293
RCEP C	2022	2022	9,5	C!D15293
RCEP C	2023	2023	9	C!E15293
RCEP C	2024	2024	8,5	C!F15293
RCEP C	2025	2025	8	C!G15293
RCEP C	2026	2026	7,5	C!H15293
RCEP C	2027	2027	7	C!I15293
RCEP D	2022	2022	9,4	D!D15292

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	8,8	D!E15292
RCEP D	2024	2024	8,1	D!F15292
RCEP D	2025	2025	7,5	D!G15292
RCEP D	2026	2026	6,9	D!H15292
RCEP D	2027	2027	6,3	D!I15292
RCEP E	2022	2022	9,3	E!D15296
RCEP E	2023	2023	8,7	E!E15296
RCEP E	2024	2024	8	E!F15296
RCEP E	2025	2025	7,3	E!G15296
RCEP E	2026	2026	6,7	E!H15296
RCEP E	2027	2027	6	E!I15296
RCEP F	2022	2022	9,3	F!D15293
RCEP F	2023	2023	8,7	F!E15293
RCEP F	2024	2024	8	F!F15293
RCEP F	2025	2025	7,3	F!G15293
RCEP F	2026	2026	6,7	F!H15293
RCEP F	2027	2027	6	F!I15293
VIFTA	2024	2024	8.6	VI!F14257
VIFTA	2025	2025	7.1	VI!G14257
VIFTA	2026	2026	5.7	VI!H14257
VIFTA	2027	2027	4.3	VI!I14257

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.39 has 4 lines; 8539.39.40 is distinguished from its siblings by: Other fluorescent cold cathode types.	8539.39.10 Tubes for compact fluorescent lamps; 8539.39.20 Cold cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays; 8539.39.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8539.39.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8539.39.40	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8539.39.40. 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 10% for 8539.39.40 was checked against BT2026 (cell BT2026!N15941), 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.