Vietnam Tariff Intelligence

Detalle del SA 8539.52.10

Código SA	8539.52.10
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 / - Light-emitting diode (LED) light sources: / - - Light-emitting diode (LED) lamps: / - - - Equipped with screw bases
Unidad	chiếc
Generado	10/11/2026 13:48:13
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/85395210/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15949
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15949
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15949
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	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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	0%	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
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15291
ATIGA	2022	2022	0	AT!E15220
ATIGA	2023	2023	0	AT!F15220
ATIGA	2024	2024	0	AT!G15220
ATIGA	2025	2025	0	AT!H15220
ATIGA	2026	2026	0	AT!I15220
ATIGA	2027	2027	0	AT!J15220
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15276
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15276
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15276
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15276

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15276
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15276
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15277
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15277
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15277
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15277
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15277
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15277
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15278
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15226
AIFTA	30/12/2022	2022	0	AI!F15234
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15234
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15234
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15234
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15234
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15234
VKFTA	2022	2022	0	VK!E15274
VKFTA	2023	2023	0	VK!F15274
VKFTA	2024	2024	0	VK!G15274
VKFTA	2025	2025	0	VK!H15274
VKFTA	2026	2026	0	VK!I15274
VKFTA	2027	2027	0	VK!J15274
VCFTA	2022	2022	0	VC!D15334
VCFTA	2023	2023	0	VC!E15334
VCFTA	2024	2024	0	VC!F15334
VCFTA	2025	2025	0	VC!G15334

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15334
VCFTA	2027	2027	0	VC!I15334
VN-EAEU	2022	2022	0	EAV!D15310
VN-EAEU	2023	2023	0	EAV!E15310
VN-EAEU	2024	2024	0	EAV!F15310
VN-EAEU	2025	2025	0	EAV!G15310
VN-EAEU	2026	2026	0	EAV!H15310
VN-EAEU	2027	2027	0	EAV!I15310
AHKFTA	2022	2022	0	AKH!D15311
AHKFTA	2023	2023	0	AKH!E15311
AHKFTA	2024	2024	0	AKH!F15311
AHKFTA	2025	2025	0	AKH!G15311
AHKFTA	2026	2026	0	AKH!H15311
AHKFTA	2027	2027	0	AKH!I15311
EVFTA	2022	2022	0	EV-NK!D15317
EVFTA	2023	2023	0	EV-NK!E15317
EVFTA	2024	2024	0	EV-NK!F15317
EVFTA	2025	2025	0	EV-NK!G15317
EVFTA	2026	2026	0	EV-NK!H15317
EVFTA	2027	2027	0	EV-NK!I15317
UKVFTA	2022	2022	0	UKV!D15316
UKVFTA	2023	2023	0	UKV!E15316
UKVFTA	2024	2024	0	UKV!F15316
UKVFTA	2025	2025	0	UKV!G15316
UKVFTA	2026	2026	0	UKV!H15316
UKVFTA	2027	2027	0	UKV!I15316

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15307
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15307
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15307
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15307
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15307
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15307
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15307
RCEP A	2022	2022	0	RCEPT-A!D15301
RCEP A	2023	2023	0	RCEPT-A!E15301
RCEP A	2024	2024	0	RCEPT-A!F15301
RCEP A	2025	2025	0	RCEPT-A!G15301
RCEP A	2026	2026	0	RCEPT-A!H15301
RCEP A	2027	2027	0	RCEPT-A!I15301
RCEP B	2022	2022	0	B!D15301
RCEP B	2023	2023	0	B!E15301
RCEP B	2024	2024	0	B!F15301
RCEP B	2025	2025	0	B!G15301
RCEP B	2026	2026	0	B!H15301
RCEP B	2027	2027	0	B!I15301
RCEP C	2022	2022	0	C!D15301
RCEP C	2023	2023	0	C!E15301
RCEP C	2024	2024	0	C!F15301
RCEP C	2025	2025	0	C!G15301
RCEP C	2026	2026	0	C!H15301
RCEP C	2027	2027	0	C!I15301
RCEP D	2022	2022	0	D!D15300

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E15300
RCEP D	2024	2024	0	D!F15300
RCEP D	2025	2025	0	D!G15300
RCEP D	2026	2026	0	D!H15300
RCEP D	2027	2027	0	D!I15300
RCEP E	2022	2022	0	E!D15304
RCEP E	2023	2023	0	E!E15304
RCEP E	2024	2024	0	E!F15304
RCEP E	2025	2025	0	E!G15304
RCEP E	2026	2026	0	E!H15304
RCEP E	2027	2027	0	E!I15304
RCEP F	2022	2022	0	F!D15301
RCEP F	2023	2023	0	F!E15301
RCEP F	2024	2024	0	F!F15301
RCEP F	2025	2025	0	F!G15301
RCEP F	2026	2026	0	F!H15301
RCEP F	2027	2027	0	F!I15301
VIFTA	2024	2024	0	VI!F14268
VIFTA	2025	2025	0	VI!G14268
VIFTA	2026	2026	0	VI!H14268
VIFTA	2027	2027	0	VI!I14268

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): 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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)		1725/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Nhóm SP chiếu sáng bằng công nghệ LED thuộc trách nhiệm quản lý của BKHCN (367/QĐ-BHKCN)		367/QĐ-BHKCN	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.52 has 2 lines; 8539.52.10 is distinguished from its siblings by: Equipped with screw bases.	8539.52.90 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	8539.52.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8539.52.10	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 8539.52.10. 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 0% for 8539.52.10 was checked against BT2026 (cell BT2026!N15949), 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
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)
KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)
Nhóm SP chiếu sáng bằng công nghệ LED thuộc trách nhiệm quản lý của BKHCN (367/QĐ-BHKCN)

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.