

Dettaglio SA 8539.22.33

|                      |                                                                                                                                                                                                                                                                                                                                                                                                |
|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8539.22.33                                                                                                                                                                                                                                                                                                                                                                                     |
| Descrizione          | 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 reflector lamp bulbs: / - - - - Other, for domestic lighting |
| Unità                | chiếc                                                                                                                                                                                                                                                                                                                                                                                          |
| Generato il          | 30/10/2026 22:09:54                                                                                                                                                                                                                                                                                                                                                                            |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                     |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                                                   |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/85392233/">https://mail.vietnamtariff.com/hs-code/85392233/</a>                                                                                                                                                                                                                                                                                |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 15                | 15%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15915 |
| Preferenziale (NPF)              | 10                | 10%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15915 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15915 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |               |
| Imposta ambientale               |                   | Nessun dato           |                |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |     |      |                            |                                        |                                   |                |            |
|-------------------|-----|------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA           | 0   | 0%   | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0   | 0%   | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0   | 0%   | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0   | 0%   | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0   | 0%   | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0   | 0%   | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0   | 0%   | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0   | 0%   | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0   | 0%   | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0   | 0%   | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0   | 0%   | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0   | 0%   | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| ACFTA             | 5   | 5%   | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 6,7 | 6,7% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 6,7 | 6,7% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 6,7 | 6,7% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                   |     |                   |                            |                         |                                   |                |                     |
|-------------------|-----|-------------------|----------------------------|-------------------------|-----------------------------------|----------------|---------------------|
| RCEP (Allegato F) | 6,7 | 6,7%              | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato D) | 6,9 | 6,9%              | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| VIFTA             | 7   | 7%                | Tariffa consolidata BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem          |
| AHKFTA            | 10  | 10%               | Tariffa consolidata BT2026 | 2026                    | AHK                               | 123/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato C) | 10  | 10%               | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| VN-CAM            |     | Nessun dato       | Nessun dato                |                         | S                                 | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU              |     | Nessun dato       | Nessun dato                |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato         |
| AIFTA             | *   | * non ammissibile | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Non ammissibile (*) |

### Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte     |
|-------|----------------------------------------|------|-------------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5                 | AC!E15254 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E15186 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F15186 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G15186 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H15186 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I15186 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J15186 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | AJ!E15242 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F15242 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G15242 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H15242 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I15242   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J15242   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E15243   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F15243   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G15243   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H15243   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I15243   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J15243   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F15244   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H15192 |
| AIFTA   | 30/12/2022                             | 2022 | *                 | AI!F15200   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *                 | AI!G15200   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *                 | AI!H15200   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *                 | AI!I15200   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *                 | AI!J15200   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *                 | AI!K15200   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E15240   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F15240   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G15240   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H15240   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I15240   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J15240   |
| VCFTA   | 2022                                   | 2022 | 2                 | VC!D15297   |
| VCFTA   | 2023                                   | 2023 | 1                 | VC!E15297   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F15297   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G15297   |

| FTA     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H15297    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I15297    |
| VN-EAEU | 2022    | 2022 | 2,7               | EAV!D15276   |
| VN-EAEU | 2023    | 2023 | 1,8               | EAV!E15276   |
| VN-EAEU | 2024    | 2024 | 0,9               | EAV!F15276   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G15276   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H15276   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I15276   |
| AHKFTA  | 2022    | 2022 | 10                | AKH!D15274   |
| AHKFTA  | 2023    | 2023 | 10                | AKH!E15274   |
| AHKFTA  | 2024    | 2024 | 10                | AKH!F15274   |
| AHKFTA  | 2025    | 2025 | 10                | AKH!G15274   |
| AHKFTA  | 2026    | 2026 | 10                | AKH!H15274   |
| AHKFTA  | 2027    | 2027 | 10                | AKH!I15274   |
| EVFTA   | 2022    | 2022 | 5                 | EV-NK!D15280 |
| EVFTA   | 2023    | 2023 | 3,3               | EV-NK!E15280 |
| EVFTA   | 2024    | 2024 | 1,6               | EV-NK!F15280 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G15280 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H15280 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I15280 |
| UKVFTA  | 2022    | 2022 | 5                 | UKV!D15279   |
| UKVFTA  | 2023    | 2023 | 3,3               | UKV!E15279   |
| UKVFTA  | 2024    | 2024 | 1,6               | UKV!F15279   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G15279   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H15279   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I15279   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D15270   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E15270   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F15270   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G15270   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H15270   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I15270   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J15270   |
| RCEP A | 2022    | 2022           | 9,3               | RCEPT-A!D15267 |
| RCEP A | 2023    | 2023           | 8,7               | RCEPT-A!E15267 |
| RCEP A | 2024    | 2024           | 8                 | RCEPT-A!F15267 |
| RCEP A | 2025    | 2025           | 7,3               | RCEPT-A!G15267 |
| RCEP A | 2026    | 2026           | 6,7               | RCEPT-A!H15267 |
| RCEP A | 2027    | 2027           | 6                 | RCEPT-A!I15267 |
| RCEP B | 2022    | 2022           | 9,3               | B!D15267       |
| RCEP B | 2023    | 2023           | 8,7               | B!E15267       |
| RCEP B | 2024    | 2024           | 8                 | B!F15267       |
| RCEP B | 2025    | 2025           | 7,3               | B!G15267       |
| RCEP B | 2026    | 2026           | 6,7               | B!H15267       |
| RCEP B | 2027    | 2027           | 6                 | B!I15267       |
| RCEP C | 2022    | 2022           | 10                | C!D15267       |
| RCEP C | 2023    | 2023           | 10                | C!E15267       |
| RCEP C | 2024    | 2024           | 10                | C!F15267       |
| RCEP C | 2025    | 2025           | 10                | C!G15267       |
| RCEP C | 2026    | 2026           | 10                | C!H15267       |
| RCEP C | 2027    | 2027           | 10                | C!I15267       |
| RCEP D | 2022    | 2022           | 9,4               | D!D15266       |

| FTA    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| RCEP D | 2023    | 2023 | 8,8               | D!E15266  |
| RCEP D | 2024    | 2024 | 8,1               | D!F15266  |
| RCEP D | 2025    | 2025 | 7,5               | D!G15266  |
| RCEP D | 2026    | 2026 | 6,9               | D!H15266  |
| RCEP D | 2027    | 2027 | 6,3               | D!I15266  |
| RCEP E | 2022    | 2022 | 9,3               | E!D15270  |
| RCEP E | 2023    | 2023 | 8,7               | E!E15270  |
| RCEP E | 2024    | 2024 | 8                 | E!F15270  |
| RCEP E | 2025    | 2025 | 7,3               | E!G15270  |
| RCEP E | 2026    | 2026 | 6,7               | E!H15270  |
| RCEP E | 2027    | 2027 | 6                 | E!I15270  |
| RCEP F | 2022    | 2022 | 9,3               | F!D15267  |
| RCEP F | 2023    | 2023 | 8,7               | F!E15267  |
| RCEP F | 2024    | 2024 | 8                 | F!F15267  |
| RCEP F | 2025    | 2025 | 7,3               | F!G15267  |
| RCEP F | 2026    | 2026 | 6,7               | F!H15267  |
| RCEP F | 2027    | 2027 | 6                 | F!I15267  |
| VIFTA  | 2024    | 2024 | 9                 | VI!F14231 |
| VIFTA  | 2025    | 2025 | 8                 | VI!G14231 |
| VIFTA  | 2026    | 2026 | 7                 | VI!H14231 |
| VIFTA  | 2027    | 2027 | 6                 | VI!I14231 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                      |                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                      |                                |                                                                                                              |                                                  |
|---------|--------|------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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.         | Atto citato nella fonte; validità non verificata |
| 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.                                                                             | Atto citato nella fonte; validità non verificata |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | AHKFTA 10%, RCEP (Allegato C) 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10%                                                                                                                                                                                                                                                                                                                                                              |                                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario            |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 8539.22 has 8 lines; 8539.22.33 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; 8539.22.39 Other; 8539.22.91 Of a kind used in decorative illumination, of a power not exceeding 60 W; 8539.22.93 Other, for domestic lighting | 31/2022/TT-BTC                 | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario            |
| 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.                                               | Non verificato – controllo necessario            |
| 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).              | Non verificato – controllo necessario            |

|        |       |                                                            |                                                                                                       |  |               |                                                                                                          |                                                   |
|--------|-------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| TR-004 | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8539.22.33. This does NOT mean there is no risk.          |  |               | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato – controllo necessario             |
| DQ-001 | GREEN | MFN rate present in the source                             | The MFN rate 10% for 8539.22.33 was checked against BT2026 (cell BT2026!N15915), 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. | Verificato rispetto al file tariffario di origine |

Politica della voce

| Politica della voce                                                                                              |
|------------------------------------------------------------------------------------------------------------------|
| 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 ) |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.