Vietnam Tariff Intelligence

HS 8539.22.33 detail

HS code	8539.22.33
Description	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
Unit	chiếc
Generated	10/11/2026 09:58:53
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://mail.vietnamtariff.com/hs-code/85392233/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15915
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15915
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15915
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	7	7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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

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): 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
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.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%, RCEP (Annex 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.	Not verified – check required
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.	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 8539.22.33. 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 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.	Checked against the source tariff file

Item policy

Item policy
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)

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.