Vietnam Tariff Intelligence

HS 8539.22.91 detail

HS code	8539.22.91
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: / - - - - Of a kind used in decorative illumination, of a power not exceeding 60 W
Unit	chiếc
Generated	05/11/2026 13:52:35
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/85392291/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15918
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N15918
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15918
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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	10.5	10.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	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!E15257
ATIGA	2022	2022	0	AT!E15189
ATIGA	2023	2023	0	AT!F15189
ATIGA	2024	2024	0	AT!G15189
ATIGA	2025	2025	0	AT!H15189
ATIGA	2026	2026	0	AT!I15189
ATIGA	2027	2027	0	AT!J15189
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15245
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15245
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15245
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15245

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15245
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15245
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E15246
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F15246
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15246
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15246
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15246
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15246
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15247
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15195
AIFTA	30/12/2022	2022	*	AI!F15203
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15203
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15203
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15203
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15203
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15203
VKFTA	2022	2022	5	VK!E15243
VKFTA	2023	2023	5	VK!F15243
VKFTA	2024	2024	5	VK!G15243
VKFTA	2025	2025	5	VK!H15243
VKFTA	2026	2026	5	VK!I15243
VKFTA	2027	2027	5	VK!J15243
VCFTA	2022	2022	5	VC!D15300
VCFTA	2023	2023	3	VC!E15300
VCFTA	2024	2024	0	VC!F15300
VCFTA	2025	2025	0	VC!G15300

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15300
VCFTA	2027	2027	0	VC!I15300
VN-EAEU	2022	2022	6,8	EAV!D15279
VN-EAEU	2023	2023	4,5	EAV!E15279
VN-EAEU	2024	2024	2,3	EAV!F15279
VN-EAEU	2025	2025	0	EAV!G15279
VN-EAEU	2026	2026	0	EAV!H15279
VN-EAEU	2027	2027	0	EAV!I15279
AHKFTA	2022	2022	15	AKH!D15277
AHKFTA	2023	2023	15	AKH!E15277
AHKFTA	2024	2024	15	AKH!F15277
AHKFTA	2025	2025	15	AKH!G15277
AHKFTA	2026	2026	15	AKH!H15277
AHKFTA	2027	2027	15	AKH!I15277
EVFTA	2022	2022	12,5	EV-NK!D15283
EVFTA	2023	2023	8,3	EV-NK!E15283
EVFTA	2024	2024	4,1	EV-NK!F15283
EVFTA	2025	2025	0	EV-NK!G15283
EVFTA	2026	2026	0	EV-NK!H15283
EVFTA	2027	2027	0	EV-NK!I15283
UKVFTA	2022	2022	12,5	UKV!D15282
UKVFTA	2023	2023	8,3	UKV!E15282
UKVFTA	2024	2024	4,1	UKV!F15282
UKVFTA	2025	2025	0	UKV!G15282
UKVFTA	2026	2026	0	UKV!H15282
UKVFTA	2027	2027	0	UKV!I15282

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	10,3	CPTPP!D15273
CPTPP	(II)	2022 (DERIVED)	5,1	CPTPP!E15273
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15273
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15273
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15273
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15273
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15273
RCEP A	2022	2022	15	RCEPT-A!D15270
RCEP A	2023	2023	15	RCEPT-A!E15270
RCEP A	2024	2024	15	RCEPT-A!F15270
RCEP A	2025	2025	15	RCEPT-A!G15270
RCEP A	2026	2026	15	RCEPT-A!H15270
RCEP A	2027	2027	15	RCEPT-A!I15270
RCEP B	2022	2022	15	B!D15270
RCEP B	2023	2023	15	B!E15270
RCEP B	2024	2024	15	B!F15270
RCEP B	2025	2025	15	B!G15270
RCEP B	2026	2026	15	B!H15270
RCEP B	2027	2027	15	B!I15270
RCEP C	2022	2022	15	C!D15270
RCEP C	2023	2023	15	C!E15270
RCEP C	2024	2024	15	C!F15270
RCEP C	2025	2025	15	C!G15270
RCEP C	2026	2026	15	C!H15270
RCEP C	2027	2027	15	C!I15270
RCEP D	2022	2022	15	D!D15269

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	15	D!E15269
RCEP D	2024	2024	15	D!F15269
RCEP D	2025	2025	15	D!G15269
RCEP D	2026	2026	15	D!H15269
RCEP D	2027	2027	15	D!I15269
RCEP E	2022	2022	15	E!D15273
RCEP E	2023	2023	15	E!E15273
RCEP E	2024	2024	15	E!F15273
RCEP E	2025	2025	15	E!G15273
RCEP E	2026	2026	15	E!H15273
RCEP E	2027	2027	15	E!I15273
RCEP F	2022	2022	15	F!D15270
RCEP F	2023	2023	15	F!E15270
RCEP F	2024	2024	15	F!F15270
RCEP F	2025	2025	15	F!G15270
RCEP F	2026	2026	15	F!H15270
RCEP F	2027	2027	15	F!I15270
VIFTA	2024	2024	13,5	VI!F14234
VIFTA	2025	2025	12	VI!G14234
VIFTA	2026	2026	10.5	VI!H14234
VIFTA	2027	2027	9	VI!I14234

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): 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.	Instrument cited in source; validity not verified
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 15%, RCEP (Annex A) 15%, RCEP (Annex B) 15%, RCEP (Annex C) 15%, RCEP (Annex D) 15%, RCEP (Annex E) 15%, RCEP (Annex 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.22 has 8 lines; 8539.22.91 is distinguished from its siblings by: Of a kind used in decorative illumination, of a power not exceeding 60 W.	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; 8539.22.93 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 8539.22.91. 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 15% for 8539.22.91 was checked against BT2026 (cell BT2026!N15918), 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
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)

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.