Vietnam Tariff Intelligence

HS 8539.29.20 detail

HS code	8539.29.20
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 kind used for motor vehicles
Unit	chiếc
Generated	12/11/2026 04:15:26
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/85392920/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15923
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15923
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15923
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/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	10%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	20	20%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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)		50	AC!E15262
ATIGA	2022	2022	0	AT!E15194
ATIGA	2023	2023	0	AT!F15194
ATIGA	2024	2024	0	AT!G15194
ATIGA	2025	2025	0	AT!H15194
ATIGA	2026	2026	0	AT!I15194
ATIGA	2027	2027	0	AT!J15194
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15250
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15250
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15250

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15250
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15250
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15250
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15251
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15251
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15251
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15251
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15251
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15251
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15252
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15200
AIFTA	30/12/2022	2022	*	AI!F15208
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15208
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15208
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15208
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15208
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15208
VKFTA	2022	2022	5	VK!E15248
VKFTA	2023	2023	5	VK!F15248
VKFTA	2024	2024	5	VK!G15248
VKFTA	2025	2025	5	VK!H15248
VKFTA	2026	2026	5	VK!I15248
VKFTA	2027	2027	5	VK!J15248
VCFTA	2022	2022	25	VC!D15305
VCFTA	2023	2023	25	VC!E15305
VCFTA	2024	2024	20	VC!F15305

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	20	VC!G15305
VCFTA	2026	2026	20	VC!H15305
VCFTA	2027	2027	20	VC!I15305
VN-EAEU	2022	2022	6,8	EAV!D15284
VN-EAEU	2023	2023	4,5	EAV!E15284
VN-EAEU	2024	2024	2,3	EAV!F15284
VN-EAEU	2025	2025	0	EAV!G15284
VN-EAEU	2026	2026	0	EAV!H15284
VN-EAEU	2027	2027	0	EAV!I15284
AHKFTA	2022	2022	*	AKH!D15282
AHKFTA	2023	2023	*	AKH!E15282
AHKFTA	2024	2024	*	AKH!F15282
AHKFTA	2025	2025	*	AKH!G15282
AHKFTA	2026	2026	*	AKH!H15282
AHKFTA	2027	2027	*	AKH!I15282
EVFTA	2022	2022	15,6	EV-NK!D15288
EVFTA	2023	2023	12,5	EV-NK!E15288
EVFTA	2024	2024	9,3	EV-NK!F15288
EVFTA	2025	2025	6,2	EV-NK!G15288
EVFTA	2026	2026	3,1	EV-NK!H15288
EVFTA	2027	2027	0	EV-NK!I15288
UKVFTA	2022	2022	15,6	UKV!D15287
UKVFTA	2023	2023	12,5	UKV!E15287
UKVFTA	2024	2024	9,3	UKV!F15287
UKVFTA	2025	2025	6,2	UKV!G15287
UKVFTA	2026	2026	3,1	UKV!H15287

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15287
CPTPP	(I)	2021 (DERIVED)	8,3	CPTPP!D15278
CPTPP	(II)	2022 (DERIVED)	4,1	CPTPP!E15278
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15278
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15278
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15278
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15278
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15278
RCEP A	2022	2022	25	RCEPT-A!D15275
RCEP A	2023	2023	25	RCEPT-A!E15275
RCEP A	2024	2024	25	RCEPT-A!F15275
RCEP A	2025	2025	25	RCEPT-A!G15275
RCEP A	2026	2026	25	RCEPT-A!H15275
RCEP A	2027	2027	25	RCEPT-A!I15275
RCEP B	2022	2022	25	B!D15275
RCEP B	2023	2023	25	B!E15275
RCEP B	2024	2024	25	B!F15275
RCEP B	2025	2025	25	B!G15275
RCEP B	2026	2026	25	B!H15275
RCEP B	2027	2027	25	B!I15275
RCEP C	2022	2022	25	C!D15275
RCEP C	2023	2023	25	C!E15275
RCEP C	2024	2024	25	C!F15275
RCEP C	2025	2025	25	C!G15275
RCEP C	2026	2026	25	C!H15275
RCEP C	2027	2027	25	C!I15275

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D15274
RCEP D	2023	2023	25	D!E15274
RCEP D	2024	2024	25	D!F15274
RCEP D	2025	2025	25	D!G15274
RCEP D	2026	2026	25	D!H15274
RCEP D	2027	2027	25	D!I15274
RCEP E	2022	2022	25	E!D15278
RCEP E	2023	2023	25	E!E15278
RCEP E	2024	2024	25	E!F15278
RCEP E	2025	2025	25	E!G15278
RCEP E	2026	2026	25	E!H15278
RCEP E	2027	2027	25	E!I15278
RCEP F	2022	2022	25	F!D15275
RCEP F	2023	2023	25	F!E15275
RCEP F	2024	2024	25	F!F15275
RCEP F	2025	2025	25	F!G15275
RCEP F	2026	2026	25	F!H15275
RCEP F	2027	2027	25	F!I15275
VIFTA	2024	2024	20	VI!F14239
VIFTA	2025	2025	15	VI!G14239
VIFTA	2026	2026	10	VI!H14239
VIFTA	2027	2027	5	VI!I14239

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	RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8539.29 has 8 lines; 8539.29.20 is distinguished from its siblings by: Of a kind used for motor vehicles.	8539.29.10 Of a kind used in medical equipment; 8539.29.30 Other reflector lamp bulbs; 8539.29.41 Of a kind suitable for medical equipment; 8539.29.49 Other; 8539.29.50 Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V; 8539.29.60 Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	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

HS-005	BLUE	Chapter 98 equivalent exists	8539.29.20 corresponds to Chapter 98 code 9849.32.30 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - - Dùng cho xe có động cơ	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8539.29.20. 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 25% for 8539.29.20 was checked against BT2026 (cell BT2026!N15923), 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.