Vietnam Tariff Intelligence

HS 8539.29.90 detail

HS code	8539.29.90
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: / - - - Other
Unit	chiếc
Generated	11/11/2026 00:10:22
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/85392990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15930
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N15930
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15930
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
ACFTA	0 (-BN)	0% (except BN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM)	0% (except MM)	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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,5	3.5%	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 C)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,5	3.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,8	3.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	4	4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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)		0	AC!E15269
ATIGA	2022	2022	0	AT!E15201
ATIGA	2023	2023	0	AT!F15201
ATIGA	2024	2024	0	AT!G15201
ATIGA	2025	2025	0	AT!H15201
ATIGA	2026	2026	0	AT!I15201
ATIGA	2027	2027	0	AT!J15201
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15257
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15257
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15257

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15257
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15257
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15257
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15258
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15258
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15258
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15258
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15258
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15258
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15259
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15207
AIFTA	30/12/2022	2022	*	AI!F15215
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15215
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15215
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15215
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15215
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15215
VKFTA	2022	2022	0	VK!E15255
VKFTA	2023	2023	0	VK!F15255
VKFTA	2024	2024	0	VK!G15255
VKFTA	2025	2025	0	VK!H15255
VKFTA	2026	2026	0	VK!I15255
VKFTA	2027	2027	0	VK!J15255
VCFTA	2022	2022	0	VC!D15312
VCFTA	2023	2023	0	VC!E15312
VCFTA	2024	2024	0	VC!F15312

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15312
VCFTA	2026	2026	0	VC!H15312
VCFTA	2027	2027	0	VC!I15312
VN-EAEU	2022	2022	0	EAV!D15291
VN-EAEU	2023	2023	0	EAV!E15291
VN-EAEU	2024	2024	0	EAV!F15291
VN-EAEU	2025	2025	0	EAV!G15291
VN-EAEU	2026	2026	0	EAV!H15291
VN-EAEU	2027	2027	0	EAV!I15291
AHKFTA	2022	2022	4	AKH!D15289
AHKFTA	2023	2023	3	AKH!E15289
AHKFTA	2024	2024	3	AKH!F15289
AHKFTA	2025	2025	1	AKH!G15289
AHKFTA	2026	2026	1	AKH!H15289
AHKFTA	2027	2027	0	AKH!I15289
EVFTA	2022	2022	3,5	EV-NK!D15295
EVFTA	2023	2023	2,3	EV-NK!E15295
EVFTA	2024	2024	1,1	EV-NK!F15295
EVFTA	2025	2025	0	EV-NK!G15295
EVFTA	2026	2026	0	EV-NK!H15295
EVFTA	2027	2027	0	EV-NK!I15295
UKVFTA	2022	2022	3,5	UKV!D15294
UKVFTA	2023	2023	2,3	UKV!E15294
UKVFTA	2024	2024	1,1	UKV!F15294
UKVFTA	2025	2025	0	UKV!G15294
UKVFTA	2026	2026	0	UKV!H15294

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15294
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15285
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15285
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15285
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15285
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15285
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15285
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15285
RCEP A	2022	2022	6,3	RCEPT-A!D15282
RCEP A	2023	2023	5,6	RCEPT-A!E15282
RCEP A	2024	2024	4,9	RCEPT-A!F15282
RCEP A	2025	2025	4,2	RCEPT-A!G15282
RCEP A	2026	2026	3,5	RCEPT-A!H15282
RCEP A	2027	2027	2,8	RCEPT-A!I15282
RCEP B	2022	2022	6,3	B!D15282
RCEP B	2023	2023	5,6	B!E15282
RCEP B	2024	2024	4,9	B!F15282
RCEP B	2025	2025	4,2	B!G15282
RCEP B	2026	2026	3,5	B!H15282
RCEP B	2027	2027	2,8	B!I15282
RCEP C	2022	2022	6,3	C!D15282
RCEP C	2023	2023	5,6	C!E15282
RCEP C	2024	2024	4,9	C!F15282
RCEP C	2025	2025	4,2	C!G15282
RCEP C	2026	2026	3,5	C!H15282
RCEP C	2027	2027	2,8	C!I15282

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	6,4	D!D15281
RCEP D	2023	2023	5,7	D!E15281
RCEP D	2024	2024	5,1	D!F15281
RCEP D	2025	2025	4,5	D!G15281
RCEP D	2026	2026	3,8	D!H15281
RCEP D	2027	2027	3,2	D!I15281
RCEP E	2022	2022	6,3	E!D15285
RCEP E	2023	2023	5,6	E!E15285
RCEP E	2024	2024	4,9	E!F15285
RCEP E	2025	2025	4,2	E!G15285
RCEP E	2026	2026	3,5	E!H15285
RCEP E	2027	2027	2,8	E!I15285
RCEP F	2022	2022	6,3	F!D15282
RCEP F	2023	2023	5,6	F!E15282
RCEP F	2024	2024	4,9	F!F15282
RCEP F	2025	2025	4,2	F!G15282
RCEP F	2026	2026	3,5	F!H15282
RCEP F	2027	2027	2,8	F!I15282
VIFTA	2024	2024	6	VI!F14246
VIFTA	2025	2025	5	VI!G14246
VIFTA	2026	2026	4	VI!H14246
VIFTA	2027	2027	3	VI!I14246

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.29 has 8 lines; 8539.29.90 is distinguished from its siblings by: Other.	8539.29.10 Of a kind used in medical equipment; 8539.29.20 Of a kind used for motor vehicles; 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	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 8539.29.90. 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 7% for 8539.29.90 was checked against BT2026 (cell BT2026!N15930), 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.