Vietnam Tariff Intelligence

HS 8539.39.40 detail

HS code	8539.39.40
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 / - Discharge lamps, other than ultra-violet lamps: / - - Other: / - - - Other fluorescent cold cathode types
Unit	chiếc
Generated	09/11/2026 14:22:24
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/85393940/

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!K15941
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15941
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15941
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, KH)	0% (except BN, KH)	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	2	2%	Consolidated BT2026	2026	AHK	123/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	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)		0	AC!E15280
ATIGA	2022	2022	0	AT!E15212
ATIGA	2023	2023	0	AT!F15212
ATIGA	2024	2024	0	AT!G15212
ATIGA	2025	2025	0	AT!H15212
ATIGA	2026	2026	0	AT!I15212
ATIGA	2027	2027	0	AT!J15212
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15268
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15268
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15268

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15268
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15268
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15268
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15269
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15269
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15269
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15269
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15269
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15269
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15270
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15218
AIFTA	30/12/2022	2022	*	AI!F15226
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15226
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15226
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15226
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15226
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15226
VKFTA	2022	2022	0	VK!E15266
VKFTA	2023	2023	0	VK!F15266
VKFTA	2024	2024	0	VK!G15266
VKFTA	2025	2025	0	VK!H15266
VKFTA	2026	2026	0	VK!I15266
VKFTA	2027	2027	0	VK!J15266
VCFTA	2022	2022	2	VC!D15323
VCFTA	2023	2023	1	VC!E15323
VCFTA	2024	2024	0	VC!F15323

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15323
VCFTA	2026	2026	0	VC!H15323
VCFTA	2027	2027	0	VC!I15323
VN-EAEU	2022	2022	0	EAV!D15302
VN-EAEU	2023	2023	0	EAV!E15302
VN-EAEU	2024	2024	0	EAV!F15302
VN-EAEU	2025	2025	0	EAV!G15302
VN-EAEU	2026	2026	0	EAV!H15302
VN-EAEU	2027	2027	0	EAV!I15302
AHKFTA	2022	2022	6	AKH!D15300
AHKFTA	2023	2023	4	AKH!E15300
AHKFTA	2024	2024	4	AKH!F15300
AHKFTA	2025	2025	2	AKH!G15300
AHKFTA	2026	2026	2	AKH!H15300
AHKFTA	2027	2027	0	AKH!I15300
EVFTA	2022	2022	5	EV-NK!D15306
EVFTA	2023	2023	3,3	EV-NK!E15306
EVFTA	2024	2024	1,6	EV-NK!F15306
EVFTA	2025	2025	0	EV-NK!G15306
EVFTA	2026	2026	0	EV-NK!H15306
EVFTA	2027	2027	0	EV-NK!I15306
UKVFTA	2022	2022	5	UKV!D15305
UKVFTA	2023	2023	3,3	UKV!E15305
UKVFTA	2024	2024	1,6	UKV!F15305
UKVFTA	2025	2025	0	UKV!G15305
UKVFTA	2026	2026	0	UKV!H15305

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15305
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15296
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15296
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15296
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15296
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15296
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15296
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15296
RCEP A	2022	2022	9,3	RCEPT-A!D15293
RCEP A	2023	2023	8,7	RCEPT-A!E15293
RCEP A	2024	2024	8	RCEPT-A!F15293
RCEP A	2025	2025	7,3	RCEPT-A!G15293
RCEP A	2026	2026	6,7	RCEPT-A!H15293
RCEP A	2027	2027	6	RCEPT-A!I15293
RCEP B	2022	2022	9,3	B!D15293
RCEP B	2023	2023	8,7	B!E15293
RCEP B	2024	2024	8	B!F15293
RCEP B	2025	2025	7,3	B!G15293
RCEP B	2026	2026	6,7	B!H15293
RCEP B	2027	2027	6	B!I15293
RCEP C	2022	2022	9,5	C!D15293
RCEP C	2023	2023	9	C!E15293
RCEP C	2024	2024	8,5	C!F15293
RCEP C	2025	2025	8	C!G15293
RCEP C	2026	2026	7,5	C!H15293
RCEP C	2027	2027	7	C!I15293

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,4	D!D15292
RCEP D	2023	2023	8,8	D!E15292
RCEP D	2024	2024	8,1	D!F15292
RCEP D	2025	2025	7,5	D!G15292
RCEP D	2026	2026	6,9	D!H15292
RCEP D	2027	2027	6,3	D!I15292
RCEP E	2022	2022	9,3	E!D15296
RCEP E	2023	2023	8,7	E!E15296
RCEP E	2024	2024	8	E!F15296
RCEP E	2025	2025	7,3	E!G15296
RCEP E	2026	2026	6,7	E!H15296
RCEP E	2027	2027	6	E!I15296
RCEP F	2022	2022	9,3	F!D15293
RCEP F	2023	2023	8,7	F!E15293
RCEP F	2024	2024	8	F!F15293
RCEP F	2025	2025	7,3	F!G15293
RCEP F	2026	2026	6,7	F!H15293
RCEP F	2027	2027	6	F!I15293
VIFTA	2024	2024	8.6	VI!F14257
VIFTA	2025	2025	7.1	VI!G14257
VIFTA	2026	2026	5.7	VI!H14257
VIFTA	2027	2027	4.3	VI!I14257

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.39 has 4 lines; 8539.39.40 is distinguished from its siblings by: Other fluorescent cold cathode types.	8539.39.10 Tubes for compact fluorescent lamps; 8539.39.20 Cold cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays; 8539.39.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8539.39.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8539.39.40	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8539.39.40. 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 8539.39.40 was checked against BT2026 (cell BT2026!N15941), 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.