Vietnam Tariff Intelligence

HS 8539.51.00 detail

HS code	8539.51.00
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 / - Light-emitting diode (LED) light sources: / - - Light-emitting diode (LED) modules
Unit	chiếc
Generated	12/11/2026 06:09:36
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/85395100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15947
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15947
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15947
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	4/3/0	4 / 3 / 0 (several rates)	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Needs interpretation
EVFTA	0/1,8/0	0 / 1,8 / 0 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation
UKVFTA	0/1,8/0	0 / 1,8 / 0 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Needs interpretation
VCFTA	0/0/0	0 / 0 / 0 (several rates)	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Needs interpretation
VIFTA	14/8.6/1.7	14 / 8.6 / 1.7 (several rates)	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Needs interpretation
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15289
ATIGA	2022	2022	0	AT!E15218
ATIGA	2023	2023	0	AT!F15218
ATIGA	2024	2024	0	AT!G15218
ATIGA	2025	2025	0	AT!H15218
ATIGA	2026	2026	0	AT!I15218
ATIGA	2027	2027	0	AT!J15218
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15274
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15274
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15274

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15274
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15274
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15274
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15275
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15275
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15275
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15275
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15275
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15275
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15276
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15224
AIFTA	30/12/2022	2022	0	AI!F15232
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15232
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15232
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15232
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15232
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15232
VKFTA	2022	2022	0	VK!E15272
VKFTA	2023	2023	0	VK!F15272
VKFTA	2024	2024	0	VK!G15272
VKFTA	2025	2025	0	VK!H15272
VKFTA	2026	2026	0	VK!I15272
VKFTA	2027	2027	0	VK!J15272
VCFTA	2022	2022		VC!15329
VCFTA	2023	2023		VC!15329
VCFTA	2024	2024		VC!15329

FTA	Period	Year	Source value	Source
VCFTA	2025	2025		VC!15329
VCFTA	2026	2026		VC!15329
VCFTA	2027	2027		VC!15329
VN-EAEU	2022	2022	0	EAV!D15308
VN-EAEU	2023	2023	0	EAV!E15308
VN-EAEU	2024	2024	0	EAV!F15308
VN-EAEU	2025	2025	0	EAV!G15308
VN-EAEU	2026	2026	0	EAV!H15308
VN-EAEU	2027	2027	0	EAV!I15308
AHKFTA	2022	2022		AKH!15306
AHKFTA	2023	2023		AKH!15306
AHKFTA	2024	2024		AKH!15306
AHKFTA	2025	2025		AKH!15306
AHKFTA	2026	2026		AKH!15306
AHKFTA	2027	2027		AKH!15306
EVFTA	2022	2022		EV-NK!15312
EVFTA	2023	2023		EV-NK!15312
EVFTA	2024	2024		EV-NK!15312
EVFTA	2025	2025		EV-NK!15312
EVFTA	2026	2026		EV-NK!15312
EVFTA	2027	2027		EV-NK!15312
UKVFTA	2022	2022		UKV!15311
UKVFTA	2023	2023		UKV!15311
UKVFTA	2024	2024		UKV!15311
UKVFTA	2025	2025		UKV!15311
UKVFTA	2026	2026		UKV!15311

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027		UKV!15311
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15305
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15305
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15305
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15305
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15305
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15305
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15305
RCEP A	2022	2022	0	RCEPT-A!D15299
RCEP A	2023	2023	0	RCEPT-A!E15299
RCEP A	2024	2024	0	RCEPT-A!F15299
RCEP A	2025	2025	0	RCEPT-A!G15299
RCEP A	2026	2026	0	RCEPT-A!H15299
RCEP A	2027	2027	0	RCEPT-A!I15299
RCEP B	2022	2022	0	B!D15299
RCEP B	2023	2023	0	B!E15299
RCEP B	2024	2024	0	B!F15299
RCEP B	2025	2025	0	B!G15299
RCEP B	2026	2026	0	B!H15299
RCEP B	2027	2027	0	B!I15299
RCEP C	2022	2022	0	C!D15299
RCEP C	2023	2023	0	C!E15299
RCEP C	2024	2024	0	C!F15299
RCEP C	2025	2025	0	C!G15299
RCEP C	2026	2026	0	C!H15299
RCEP C	2027	2027	0	C!I15299

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15298
RCEP D	2023	2023	0	D!E15298
RCEP D	2024	2024	0	D!F15298
RCEP D	2025	2025	0	D!G15298
RCEP D	2026	2026	0	D!H15298
RCEP D	2027	2027	0	D!I15298
RCEP E	2022	2022	0	E!D15302
RCEP E	2023	2023	0	E!E15302
RCEP E	2024	2024	0	E!F15302
RCEP E	2025	2025	0	E!G15302
RCEP E	2026	2026	0	E!H15302
RCEP E	2027	2027	0	E!I15302
RCEP F	2022	2022	0	F!D15299
RCEP F	2023	2023	0	F!E15299
RCEP F	2024	2024	0	F!F15299
RCEP F	2025	2025	0	F!G15299
RCEP F	2026	2026	0	F!H15299
RCEP F	2027	2027	0	F!I15299
VIFTA	2024	2024		VI!14263
VIFTA	2025	2025		VI!14263
VIFTA	2026	2026		VI!14263
VIFTA	2027	2027		VI!14263

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-004	YELLOW	HS code introduced in the 2023 nomenclature	8539.51.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8539.51.00	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
HS-005	BLUE	Chapter 98 equivalent exists	8539.51.00 corresponds to Chapter 98 code 9849.32.90 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Loại khác, dùng cho đèn của 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 8539.51.00. 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 5% for 8539.51.00 was checked against BT2026 (cell BT2026!N15947), 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.