Vietnam Tariff Intelligence

HS 8539.52.10 detail

HS code	8539.52.10
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) lamps: / - - - Equipped with screw bases
Unit	chiếc
Generated	10/11/2026 19:01:54
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/85395210/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15949
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15949
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15949
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
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
VIFTA	0	0%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15291

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15220
ATIGA	2023	2023	0	AT!F15220
ATIGA	2024	2024	0	AT!G15220
ATIGA	2025	2025	0	AT!H15220
ATIGA	2026	2026	0	AT!I15220
ATIGA	2027	2027	0	AT!J15220
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15276
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15276
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15276
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15276
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15276
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15276
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15277
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15277
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15277
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15277
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15277
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15277
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15278
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15226
AIFTA	30/12/2022	2022	0	AI!F15234
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15234
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15234
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15234
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15234
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15234

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15274
VKFTA	2023	2023	0	VK!F15274
VKFTA	2024	2024	0	VK!G15274
VKFTA	2025	2025	0	VK!H15274
VKFTA	2026	2026	0	VK!I15274
VKFTA	2027	2027	0	VK!J15274
VCFTA	2022	2022	0	VC!D15334
VCFTA	2023	2023	0	VC!E15334
VCFTA	2024	2024	0	VC!F15334
VCFTA	2025	2025	0	VC!G15334
VCFTA	2026	2026	0	VC!H15334
VCFTA	2027	2027	0	VC!I15334
VN-EAEU	2022	2022	0	EAV!D15310
VN-EAEU	2023	2023	0	EAV!E15310
VN-EAEU	2024	2024	0	EAV!F15310
VN-EAEU	2025	2025	0	EAV!G15310
VN-EAEU	2026	2026	0	EAV!H15310
VN-EAEU	2027	2027	0	EAV!I15310
AHKFTA	2022	2022	0	AKH!D15311
AHKFTA	2023	2023	0	AKH!E15311
AHKFTA	2024	2024	0	AKH!F15311
AHKFTA	2025	2025	0	AKH!G15311
AHKFTA	2026	2026	0	AKH!H15311
AHKFTA	2027	2027	0	AKH!I15311
EVFTA	2022	2022	0	EV-NK!D15317
EVFTA	2023	2023	0	EV-NK!E15317

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15317
EVFTA	2025	2025	0	EV-NK!G15317
EVFTA	2026	2026	0	EV-NK!H15317
EVFTA	2027	2027	0	EV-NK!I15317
UKVFTA	2022	2022	0	UKV!D15316
UKVFTA	2023	2023	0	UKV!E15316
UKVFTA	2024	2024	0	UKV!F15316
UKVFTA	2025	2025	0	UKV!G15316
UKVFTA	2026	2026	0	UKV!H15316
UKVFTA	2027	2027	0	UKV!I15316
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15307
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15307
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15307
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15307
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15307
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15307
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15307
RCEP A	2022	2022	0	RCEPT-A!D15301
RCEP A	2023	2023	0	RCEPT-A!E15301
RCEP A	2024	2024	0	RCEPT-A!F15301
RCEP A	2025	2025	0	RCEPT-A!G15301
RCEP A	2026	2026	0	RCEPT-A!H15301
RCEP A	2027	2027	0	RCEPT-A!I15301
RCEP B	2022	2022	0	B!D15301
RCEP B	2023	2023	0	B!E15301
RCEP B	2024	2024	0	B!F15301

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15301
RCEP B	2026	2026	0	B!H15301
RCEP B	2027	2027	0	B!I15301
RCEP C	2022	2022	0	C!D15301
RCEP C	2023	2023	0	C!E15301
RCEP C	2024	2024	0	C!F15301
RCEP C	2025	2025	0	C!G15301
RCEP C	2026	2026	0	C!H15301
RCEP C	2027	2027	0	C!I15301
RCEP D	2022	2022	0	D!D15300
RCEP D	2023	2023	0	D!E15300
RCEP D	2024	2024	0	D!F15300
RCEP D	2025	2025	0	D!G15300
RCEP D	2026	2026	0	D!H15300
RCEP D	2027	2027	0	D!I15300
RCEP E	2022	2022	0	E!D15304
RCEP E	2023	2023	0	E!E15304
RCEP E	2024	2024	0	E!F15304
RCEP E	2025	2025	0	E!G15304
RCEP E	2026	2026	0	E!H15304
RCEP E	2027	2027	0	E!I15304
RCEP F	2022	2022	0	F!D15301
RCEP F	2023	2023	0	F!E15301
RCEP F	2024	2024	0	F!F15301
RCEP F	2025	2025	0	F!G15301
RCEP F	2026	2026	0	F!H15301

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15301
VIFTA	2024	2024	0	VI!F14268
VIFTA	2025	2025	0	VI!G14268
VIFTA	2026	2026	0	VI!H14268
VIFTA	2027	2027	0	VI!I14268

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)		1725/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Nhóm SP chiếu sáng bằng công nghệ LED thuộc trách nhiệm quản lý của BKHCN (367/QĐ-BHKCN)		367/QĐ-BHKCN	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.52 has 2 lines; 8539.52.10 is distinguished from its siblings by: Equipped with screw bases.	8539.52.90 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	8539.52.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8539.52.10	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8539.52.10. 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 0% for 8539.52.10 was checked against BT2026 (cell BT2026!N15949), 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)
KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)
Nhóm SP chiếu sáng bằng công nghệ LED thuộc trách nhiệm quản lý của BKHCN (367/QĐ-BHKCN)

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.