Vietnam Tariff Intelligence

HS 8513.10.90 detail

HS code	8513.10.90
Description	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12 / - Lamps: / - - Other
Unit	chiếc
Generated	08/11/2026 04:17:23
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/85131090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15241
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15241
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15241
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, TH)	0% (except BN, TH)	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(-TH)	0% (except TH)	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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	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 B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E14546
ATIGA	2022	2022	0	AT!E14487
ATIGA	2023	2023	0	AT!F14487
ATIGA	2024	2024	0	AT!G14487
ATIGA	2025	2025	0	AT!H14487
ATIGA	2026	2026	0	AT!I14487
ATIGA	2027	2027	0	AT!J14487
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E14541
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14541
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14541

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14541
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14541
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14541
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E14542
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F14542
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14542
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14542
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14542
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14542
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14545
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14493
AIFTA	30/12/2022	2022	0	AI!F14501
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14501
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14501
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14501
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14501
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14501
VKFTA	2022	2022	0	VK!E14532
VKFTA	2023	2023	0	VK!F14532
VKFTA	2024	2024	0	VK!G14532
VKFTA	2025	2025	0	VK!H14532
VKFTA	2026	2026	0	VK!I14532
VKFTA	2027	2027	0	VK!J14532
VCFTA	2022	2022	5	VC!D14587
VCFTA	2023	2023	2	VC!E14587
VCFTA	2024	2024	0	VC!F14587

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14587
VCFTA	2026	2026	0	VC!H14587
VCFTA	2027	2027	0	VC!I14587
VN-EAEU	2022	2022	5,5	EAV!D14564
VN-EAEU	2023	2023	3,6	EAV!E14564
VN-EAEU	2024	2024	1,8	EAV!F14564
VN-EAEU	2025	2025	0	EAV!G14564
VN-EAEU	2026	2026	0	EAV!H14564
VN-EAEU	2027	2027	0	EAV!I14564
AHKFTA	2022	2022	12	AKH!D14564
AHKFTA	2023	2023	8	AKH!E14564
AHKFTA	2024	2024	8	AKH!F14564
AHKFTA	2025	2025	4	AKH!G14564
AHKFTA	2026	2026	4	AKH!H14564
AHKFTA	2027	2027	0	AKH!I14564
EVFTA	2022	2022	10	EV-NK!D14579
EVFTA	2023	2023	6,6	EV-NK!E14579
EVFTA	2024	2024	3,3	EV-NK!F14579
EVFTA	2025	2025	0	EV-NK!G14579
EVFTA	2026	2026	0	EV-NK!H14579
EVFTA	2027	2027	0	EV-NK!I14579
UKVFTA	2022	2022	10	UKV!D14578
UKVFTA	2023	2023	6,6	UKV!E14578
UKVFTA	2024	2024	3,3	UKV!F14578
UKVFTA	2025	2025	0	UKV!G14578
UKVFTA	2026	2026	0	UKV!H14578

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14578
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14571
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14571
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14571
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14571
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14571
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14571
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14571
RCEP A	2022	2022	18	RCEPT-A!D14566
RCEP A	2023	2023	16	RCEPT-A!E14566
RCEP A	2024	2024	14	RCEPT-A!F14566
RCEP A	2025	2025	12	RCEPT-A!G14566
RCEP A	2026	2026	10	RCEPT-A!H14566
RCEP A	2027	2027	8	RCEPT-A!I14566
RCEP B	2022	2022	18	B!D14566
RCEP B	2023	2023	16	B!E14566
RCEP B	2024	2024	14	B!F14566
RCEP B	2025	2025	12	B!G14566
RCEP B	2026	2026	10	B!H14566
RCEP B	2027	2027	8	B!I14566
RCEP C	2022	2022	18	C!D14566
RCEP C	2023	2023	16	C!E14566
RCEP C	2024	2024	14	C!F14566
RCEP C	2025	2025	12	C!G14566
RCEP C	2026	2026	10	C!H14566
RCEP C	2027	2027	8	C!I14566

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D14565
RCEP D	2023	2023	16,4	D!E14565
RCEP D	2024	2024	14,5	D!F14565
RCEP D	2025	2025	12,7	D!G14565
RCEP D	2026	2026	10,9	D!H14565
RCEP D	2027	2027	9,1	D!I14565
RCEP E	2022	2022	18	E!D14569
RCEP E	2023	2023	16	E!E14569
RCEP E	2024	2024	14	E!F14569
RCEP E	2025	2025	12	E!G14569
RCEP E	2026	2026	10	E!H14569
RCEP E	2027	2027	8	E!I14569
RCEP F	2022	2022	18	F!D14566
RCEP F	2023	2023	16	F!E14566
RCEP F	2024	2024	14	F!F14566
RCEP F	2025	2025	12	F!G14566
RCEP F	2026	2026	10	F!H14566
RCEP F	2027	2027	8	F!I14566
VIFTA	2024	2024	18	VI!F13555
VIFTA	2025	2025	16	VI!G13555
VIFTA	2026	2026	14	VI!H13555
VIFTA	2027	2027	12	VI!I13555

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8513.10 has 2 lines; 8513.10.90 is distinguished from its siblings by: Other.	8513.10.30 Miners’ helmet lamps and quarrymen’s lamps	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 8513.10.90. 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 20% for 8513.10.90 was checked against BT2026 (cell BT2026!N15241), 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

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.