Vietnam Tariff Intelligence

HS 8539.10.90 detail

HS code	8539.10.90
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 / - Sealed beam lamp units: / - - Other
Unit	chiếc
Generated	07/11/2026 21:07:32
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/85391090/

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!K15903
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15903
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15903
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E15242
ATIGA	2022	2022	0	AT!E15174
ATIGA	2023	2023	0	AT!F15174
ATIGA	2024	2024	0	AT!G15174
ATIGA	2025	2025	0	AT!H15174
ATIGA	2026	2026	0	AT!I15174
ATIGA	2027	2027	0	AT!J15174
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15230
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15230
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15230

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15230
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15230
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15230
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15231
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15231
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15231
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15231
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15231
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15231
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15232
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15180
AIFTA	30/12/2022	2022	*	AI!F15188
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15188
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15188
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15188
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15188
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15188
VKFTA	2022	2022	0	VK!E15228
VKFTA	2023	2023	0	VK!F15228
VKFTA	2024	2024	0	VK!G15228
VKFTA	2025	2025	0	VK!H15228
VKFTA	2026	2026	0	VK!I15228
VKFTA	2027	2027	0	VK!J15228
VCFTA	2022	2022	0	VC!D15285
VCFTA	2023	2023	0	VC!E15285
VCFTA	2024	2024	0	VC!F15285

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15285
VCFTA	2026	2026	0	VC!H15285
VCFTA	2027	2027	0	VC!I15285
VN-EAEU	2022	2022	0	EAV!D15264
VN-EAEU	2023	2023	0	EAV!E15264
VN-EAEU	2024	2024	0	EAV!F15264
VN-EAEU	2025	2025	0	EAV!G15264
VN-EAEU	2026	2026	0	EAV!H15264
VN-EAEU	2027	2027	0	EAV!I15264
AHKFTA	2022	2022	0	AKH!D15262
AHKFTA	2023	2023	0	AKH!E15262
AHKFTA	2024	2024	0	AKH!F15262
AHKFTA	2025	2025	0	AKH!G15262
AHKFTA	2026	2026	0	AKH!H15262
AHKFTA	2027	2027	0	AKH!I15262
EVFTA	2022	2022	0	EV-NK!D15268
EVFTA	2023	2023	0	EV-NK!E15268
EVFTA	2024	2024	0	EV-NK!F15268
EVFTA	2025	2025	0	EV-NK!G15268
EVFTA	2026	2026	0	EV-NK!H15268
EVFTA	2027	2027	0	EV-NK!I15268
UKVFTA	2022	2022	0	UKV!D15267
UKVFTA	2023	2023	0	UKV!E15267
UKVFTA	2024	2024	0	UKV!F15267
UKVFTA	2025	2025	0	UKV!G15267
UKVFTA	2026	2026	0	UKV!H15267

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15267
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15258
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15258
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15258
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15258
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15258
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15258
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15258
RCEP A	2022	2022	0	RCEPT-A!D15255
RCEP A	2023	2023	0	RCEPT-A!E15255
RCEP A	2024	2024	0	RCEPT-A!F15255
RCEP A	2025	2025	0	RCEPT-A!G15255
RCEP A	2026	2026	0	RCEPT-A!H15255
RCEP A	2027	2027	0	RCEPT-A!I15255
RCEP B	2022	2022	0	B!D15255
RCEP B	2023	2023	0	B!E15255
RCEP B	2024	2024	0	B!F15255
RCEP B	2025	2025	0	B!G15255
RCEP B	2026	2026	0	B!H15255
RCEP B	2027	2027	0	B!I15255
RCEP C	2022	2022	0	C!D15255
RCEP C	2023	2023	0	C!E15255
RCEP C	2024	2024	0	C!F15255
RCEP C	2025	2025	0	C!G15255
RCEP C	2026	2026	0	C!H15255
RCEP C	2027	2027	0	C!I15255

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15254
RCEP D	2023	2023	0	D!E15254
RCEP D	2024	2024	0	D!F15254
RCEP D	2025	2025	0	D!G15254
RCEP D	2026	2026	0	D!H15254
RCEP D	2027	2027	0	D!I15254
RCEP E	2022	2022	0	E!D15258
RCEP E	2023	2023	0	E!E15258
RCEP E	2024	2024	0	E!F15258
RCEP E	2025	2025	0	E!G15258
RCEP E	2026	2026	0	E!H15258
RCEP E	2027	2027	0	E!I15258
RCEP F	2022	2022	0	F!D15255
RCEP F	2023	2023	0	F!E15255
RCEP F	2024	2024	0	F!F15255
RCEP F	2025	2025	0	F!G15255
RCEP F	2026	2026	0	F!H15255
RCEP F	2027	2027	0	F!I15255
VIFTA	2024	2024	0	VI!F14219
VIFTA	2025	2025	0	VI!G14219
VIFTA	2026	2026	0	VI!H14219
VIFTA	2027	2027	0	VI!I14219

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 8539.10 has 2 lines; 8539.10.90 is distinguished from its siblings by: Other.	8539.10.10 For motor vehicles of Chapter 87	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 8539.10.90. 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 0% for 8539.10.90 was checked against BT2026 (cell BT2026!N15903), 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.