Vietnam Tariff Intelligence

HS 8539.31.90 detail

HS code	8539.31.90
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 / - Discharge lamps, other than ultra-violet lamps: / - - Fluorescent, hot cathode: / - - - Other
Unit	chiếc
Generated	10/11/2026 02:09:52
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/85393190/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15936
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15936
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15936
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	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)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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)		5	AC!E15275
ATIGA	2022	2022	0	AT!E15207
ATIGA	2023	2023	0	AT!F15207
ATIGA	2024	2024	0	AT!G15207
ATIGA	2025	2025	0	AT!H15207
ATIGA	2026	2026	0	AT!I15207
ATIGA	2027	2027	0	AT!J15207
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E15263
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15263
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15263

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15263
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15263
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15263
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E15264
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F15264
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15264
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15264
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15264
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15264
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15265
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15213
AIFTA	30/12/2022	2022	*	AI!F15221
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15221
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15221
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15221
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15221
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15221
VKFTA	2022	2022	5	VK!E15261
VKFTA	2023	2023	5	VK!F15261
VKFTA	2024	2024	5	VK!G15261
VKFTA	2025	2025	5	VK!H15261
VKFTA	2026	2026	5	VK!I15261
VKFTA	2027	2027	5	VK!J15261
VCFTA	2022	2022	6	VC!D15318
VCFTA	2023	2023	3	VC!E15318
VCFTA	2024	2024	0	VC!F15318

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15318
VCFTA	2026	2026	0	VC!H15318
VCFTA	2027	2027	0	VC!I15318
VN-EAEU	2022	2022	6,8	EAV!D15297
VN-EAEU	2023	2023	4,5	EAV!E15297
VN-EAEU	2024	2024	2,3	EAV!F15297
VN-EAEU	2025	2025	0	EAV!G15297
VN-EAEU	2026	2026	0	EAV!H15297
VN-EAEU	2027	2027	0	EAV!I15297
AHKFTA	2022	2022	25	AKH!D15295
AHKFTA	2023	2023	25	AKH!E15295
AHKFTA	2024	2024	25	AKH!F15295
AHKFTA	2025	2025	25	AKH!G15295
AHKFTA	2026	2026	25	AKH!H15295
AHKFTA	2027	2027	25	AKH!I15295
EVFTA	2022	2022	12,5	EV-NK!D15301
EVFTA	2023	2023	8,3	EV-NK!E15301
EVFTA	2024	2024	4,1	EV-NK!F15301
EVFTA	2025	2025	0	EV-NK!G15301
EVFTA	2026	2026	0	EV-NK!H15301
EVFTA	2027	2027	0	EV-NK!I15301
UKVFTA	2022	2022	12,5	UKV!D15300
UKVFTA	2023	2023	8,3	UKV!E15300
UKVFTA	2024	2024	4,1	UKV!F15300
UKVFTA	2025	2025	0	UKV!G15300
UKVFTA	2026	2026	0	UKV!H15300

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15300
CPTPP	(I)	2021 (DERIVED)	10,3	CPTPP!D15291
CPTPP	(II)	2022 (DERIVED)	5,1	CPTPP!E15291
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15291
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15291
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15291
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15291
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15291
RCEP A	2022	2022	25	RCEPT-A!D15288
RCEP A	2023	2023	25	RCEPT-A!E15288
RCEP A	2024	2024	25	RCEPT-A!F15288
RCEP A	2025	2025	25	RCEPT-A!G15288
RCEP A	2026	2026	25	RCEPT-A!H15288
RCEP A	2027	2027	25	RCEPT-A!I15288
RCEP B	2022	2022	25	B!D15288
RCEP B	2023	2023	25	B!E15288
RCEP B	2024	2024	25	B!F15288
RCEP B	2025	2025	25	B!G15288
RCEP B	2026	2026	25	B!H15288
RCEP B	2027	2027	25	B!I15288
RCEP C	2022	2022	25	C!D15288
RCEP C	2023	2023	25	C!E15288
RCEP C	2024	2024	25	C!F15288
RCEP C	2025	2025	25	C!G15288
RCEP C	2026	2026	25	C!H15288
RCEP C	2027	2027	25	C!I15288

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D15287
RCEP D	2023	2023	25	D!E15287
RCEP D	2024	2024	25	D!F15287
RCEP D	2025	2025	25	D!G15287
RCEP D	2026	2026	25	D!H15287
RCEP D	2027	2027	25	D!I15287
RCEP E	2022	2022	25	E!D15291
RCEP E	2023	2023	25	E!E15291
RCEP E	2024	2024	25	E!F15291
RCEP E	2025	2025	25	E!G15291
RCEP E	2026	2026	25	E!H15291
RCEP E	2027	2027	25	E!I15291
RCEP F	2022	2022	25	F!D15288
RCEP F	2023	2023	25	F!E15288
RCEP F	2024	2024	25	F!F15288
RCEP F	2025	2025	25	F!G15288
RCEP F	2026	2026	25	F!H15288
RCEP F	2027	2027	25	F!I15288
VIFTA	2024	2024	22.5	VI!F14252
VIFTA	2025	2025	20	VI!G14252
VIFTA	2026	2026	17.5	VI!H14252
VIFTA	2027	2027	15	VI!I14252

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
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.31 has 4 lines; 8539.31.90 is distinguished from its siblings by: Other.	8539.31.10 Tubes for compact fluorescent lamps; 8539.31.20 Other, straight tubes for other fluorescent lamps; 8539.31.30 Compact fluorescent lamps with built-in ballast	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 8539.31.90. 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 25% for 8539.31.90 was checked against BT2026 (cell BT2026!N15936), 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.