Vietnam Tariff Intelligence

HS 8539.52.90 detail

HS code	8539.52.90
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 / - Light-emitting diode (LED) light sources: / - - Light-emitting diode (LED) lamps: / - - - Other
Unit	chiếc
Generated	10/11/2026 04:03:26
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/85395290/

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!K15950
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15950
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15950
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!E15292

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15221
ATIGA	2023	2023	0	AT!F15221
ATIGA	2024	2024	0	AT!G15221
ATIGA	2025	2025	0	AT!H15221
ATIGA	2026	2026	0	AT!I15221
ATIGA	2027	2027	0	AT!J15221
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15277
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15277
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15277
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15277
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15277
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15277
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15278
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15278
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15278
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15278
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15278
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15278
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15279
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15227
AIFTA	30/12/2022	2022	0	AI!F15235
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15235
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15235
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15235
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15235
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15235

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15275
VKFTA	2023	2023	0	VK!F15275
VKFTA	2024	2024	0	VK!G15275
VKFTA	2025	2025	0	VK!H15275
VKFTA	2026	2026	0	VK!I15275
VKFTA	2027	2027	0	VK!J15275
VCFTA	2022	2022	0	VC!D15335
VCFTA	2023	2023	0	VC!E15335
VCFTA	2024	2024	0	VC!F15335
VCFTA	2025	2025	0	VC!G15335
VCFTA	2026	2026	0	VC!H15335
VCFTA	2027	2027	0	VC!I15335
VN-EAEU	2022	2022	0	EAV!D15311
VN-EAEU	2023	2023	0	EAV!E15311
VN-EAEU	2024	2024	0	EAV!F15311
VN-EAEU	2025	2025	0	EAV!G15311
VN-EAEU	2026	2026	0	EAV!H15311
VN-EAEU	2027	2027	0	EAV!I15311
AHKFTA	2022	2022	0	AKH!D15312
AHKFTA	2023	2023	0	AKH!E15312
AHKFTA	2024	2024	0	AKH!F15312
AHKFTA	2025	2025	0	AKH!G15312
AHKFTA	2026	2026	0	AKH!H15312
AHKFTA	2027	2027	0	AKH!I15312
EVFTA	2022	2022	0	EV-NK!D15318
EVFTA	2023	2023	0	EV-NK!E15318

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15318
EVFTA	2025	2025	0	EV-NK!G15318
EVFTA	2026	2026	0	EV-NK!H15318
EVFTA	2027	2027	0	EV-NK!I15318
UKVFTA	2022	2022	0	UKV!D15317
UKVFTA	2023	2023	0	UKV!E15317
UKVFTA	2024	2024	0	UKV!F15317
UKVFTA	2025	2025	0	UKV!G15317
UKVFTA	2026	2026	0	UKV!H15317
UKVFTA	2027	2027	0	UKV!I15317
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15308
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15308
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15308
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15308
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15308
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15308
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15308
RCEP A	2022	2022	0	RCEPT-A!D15302
RCEP A	2023	2023	0	RCEPT-A!E15302
RCEP A	2024	2024	0	RCEPT-A!F15302
RCEP A	2025	2025	0	RCEPT-A!G15302
RCEP A	2026	2026	0	RCEPT-A!H15302
RCEP A	2027	2027	0	RCEPT-A!I15302
RCEP B	2022	2022	0	B!D15302
RCEP B	2023	2023	0	B!E15302
RCEP B	2024	2024	0	B!F15302

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15302
RCEP B	2026	2026	0	B!H15302
RCEP B	2027	2027	0	B!I15302
RCEP C	2022	2022	0	C!D15302
RCEP C	2023	2023	0	C!E15302
RCEP C	2024	2024	0	C!F15302
RCEP C	2025	2025	0	C!G15302
RCEP C	2026	2026	0	C!H15302
RCEP C	2027	2027	0	C!I15302
RCEP D	2022	2022	0	D!D15301
RCEP D	2023	2023	0	D!E15301
RCEP D	2024	2024	0	D!F15301
RCEP D	2025	2025	0	D!G15301
RCEP D	2026	2026	0	D!H15301
RCEP D	2027	2027	0	D!I15301
RCEP E	2022	2022	0	E!D15305
RCEP E	2023	2023	0	E!E15305
RCEP E	2024	2024	0	E!F15305
RCEP E	2025	2025	0	E!G15305
RCEP E	2026	2026	0	E!H15305
RCEP E	2027	2027	0	E!I15305
RCEP F	2022	2022	0	F!D15302
RCEP F	2023	2023	0	F!E15302
RCEP F	2024	2024	0	F!F15302
RCEP F	2025	2025	0	F!G15302
RCEP F	2026	2026	0	F!H15302

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15302
VIFTA	2024	2024	0	VI!F14269
VIFTA	2025	2025	0	VI!G14269
VIFTA	2026	2026	0	VI!H14269
VIFTA	2027	2027	0	VI!I14269

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; 8539.52.90 is distinguished from its siblings by: Other.	8539.52.10 Equipped with screw bases	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	8539.52.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8539.52.90	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 8539.52.90. 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 8539.52.90 was checked against BT2026 (cell BT2026!N15950), 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.