Vietnam Tariff Intelligence

HS 8539.90.10 detail

HS code	8539.90.10
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 / - Parts: / - - Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps
Unit	kg/chiếc
Generated	08/11/2026 06:01:30
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/85399010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15952
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N15952
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15952
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	2.9	2.9%	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!E15294

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15223
ATIGA	2023	2023	0	AT!F15223
ATIGA	2024	2024	0	AT!G15223
ATIGA	2025	2025	0	AT!H15223
ATIGA	2026	2026	0	AT!I15223
ATIGA	2027	2027	0	AT!J15223
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15279
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15279
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15279
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15279
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15279
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15279
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15280
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15280
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15280
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15280
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15280
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15280
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15281
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15229
AIFTA	30/12/2022	2022	0	AI!F15237
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15237
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15237
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15237
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15237
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15237

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15277
VKFTA	2023	2023	0	VK!F15277
VKFTA	2024	2024	0	VK!G15277
VKFTA	2025	2025	0	VK!H15277
VKFTA	2026	2026	0	VK!I15277
VKFTA	2027	2027	0	VK!J15277
VCFTA	2022	2022	0	VC!D15337
VCFTA	2023	2023	0	VC!E15337
VCFTA	2024	2024	0	VC!F15337
VCFTA	2025	2025	0	VC!G15337
VCFTA	2026	2026	0	VC!H15337
VCFTA	2027	2027	0	VC!I15337
VN-EAEU	2022	2022	0	EAV!D15313
VN-EAEU	2023	2023	0	EAV!E15313
VN-EAEU	2024	2024	0	EAV!F15313
VN-EAEU	2025	2025	0	EAV!G15313
VN-EAEU	2026	2026	0	EAV!H15313
VN-EAEU	2027	2027	0	EAV!I15313
AHKFTA	2022	2022	0	AKH!D15314
AHKFTA	2023	2023	0	AKH!E15314
AHKFTA	2024	2024	0	AKH!F15314
AHKFTA	2025	2025	0	AKH!G15314
AHKFTA	2026	2026	0	AKH!H15314
AHKFTA	2027	2027	0	AKH!I15314
EVFTA	2022	2022	2,5	EV-NK!D15320
EVFTA	2023	2023	1,6	EV-NK!E15320

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F15320
EVFTA	2025	2025	0	EV-NK!G15320
EVFTA	2026	2026	0	EV-NK!H15320
EVFTA	2027	2027	0	EV-NK!I15320
UKVFTA	2022	2022	2,5	UKV!D15319
UKVFTA	2023	2023	1,6	UKV!E15319
UKVFTA	2024	2024	0,8	UKV!F15319
UKVFTA	2025	2025	0	UKV!G15319
UKVFTA	2026	2026	0	UKV!H15319
UKVFTA	2027	2027	0	UKV!I15319
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15310
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15310
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15310
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15310
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15310
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15310
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15310
RCEP A	2022	2022	0	RCEPT-A!D15304
RCEP A	2023	2023	0	RCEPT-A!E15304
RCEP A	2024	2024	0	RCEPT-A!F15304
RCEP A	2025	2025	0	RCEPT-A!G15304
RCEP A	2026	2026	0	RCEPT-A!H15304
RCEP A	2027	2027	0	RCEPT-A!I15304
RCEP B	2022	2022	0	B!D15304
RCEP B	2023	2023	0	B!E15304
RCEP B	2024	2024	0	B!F15304

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15304
RCEP B	2026	2026	0	B!H15304
RCEP B	2027	2027	0	B!I15304
RCEP C	2022	2022	0	C!D15304
RCEP C	2023	2023	0	C!E15304
RCEP C	2024	2024	0	C!F15304
RCEP C	2025	2025	0	C!G15304
RCEP C	2026	2026	0	C!H15304
RCEP C	2027	2027	0	C!I15304
RCEP D	2022	2022	0	D!D15303
RCEP D	2023	2023	0	D!E15303
RCEP D	2024	2024	0	D!F15303
RCEP D	2025	2025	0	D!G15303
RCEP D	2026	2026	0	D!H15303
RCEP D	2027	2027	0	D!I15303
RCEP E	2022	2022	0	E!D15307
RCEP E	2023	2023	0	E!E15307
RCEP E	2024	2024	0	E!F15307
RCEP E	2025	2025	0	E!G15307
RCEP E	2026	2026	0	E!H15307
RCEP E	2027	2027	0	E!I15307
RCEP F	2022	2022	0	F!D15304
RCEP F	2023	2023	0	F!E15304
RCEP F	2024	2024	0	F!F15304
RCEP F	2025	2025	0	F!G15304
RCEP F	2026	2026	0	F!H15304

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15304
VIFTA	2024	2024	4.3	VI!F14271
VIFTA	2025	2025	3.6	VI!G14271
VIFTA	2026	2026	2.9	VI!H14271
VIFTA	2027	2027	2.1	VI!I14271

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 8539.90 has 4 lines; 8539.90.10 is distinguished from its siblings by: Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps.	8539.90.20 Other, suitable for lamps of motor vehicles; 8539.90.30 Other, of subheading 8539.51.00; 8539.90.90 Other	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8539.90.10. 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 5% for 8539.90.10 was checked against BT2026 (cell BT2026!N15952), 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.