Vietnam Tariff Intelligence

Detalle del SA 8539.31.20

Código SA	8539.31.20
Descripción	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, straight tubes for other fluorescent lamps
Unidad	chiếc
Generado	04/11/2026 18:40:44
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/85393120/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	37.5	37,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15934
Preferencial (NMF)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15934
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15934
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
ACFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17,5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo B)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E15273
ATIGA	2022	2022	0	AT!E15205
ATIGA	2023	2023	0	AT!F15205
ATIGA	2024	2024	0	AT!G15205
ATIGA	2025	2025	0	AT!H15205
ATIGA	2026	2026	0	AT!I15205
ATIGA	2027	2027	0	AT!J15205
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E15261
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15261
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15261
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15261

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15261
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15261
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E15262
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F15262
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15262
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15262
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15262
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15262
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15263
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15211
AIFTA	30/12/2022	2022	*	AI!F15219
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15219
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15219
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15219
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15219
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15219
VKFTA	2022	2022	5	VK!E15259
VKFTA	2023	2023	5	VK!F15259
VKFTA	2024	2024	5	VK!G15259
VKFTA	2025	2025	5	VK!H15259
VKFTA	2026	2026	5	VK!I15259
VKFTA	2027	2027	5	VK!J15259
VCFTA	2022	2022	6	VC!D15316
VCFTA	2023	2023	3	VC!E15316
VCFTA	2024	2024	0	VC!F15316
VCFTA	2025	2025	0	VC!G15316

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15316
VCFTA	2027	2027	0	VC!I15316
VN-EAEU	2022	2022	6,8	EAV!D15295
VN-EAEU	2023	2023	4,5	EAV!E15295
VN-EAEU	2024	2024	2,3	EAV!F15295
VN-EAEU	2025	2025	0	EAV!G15295
VN-EAEU	2026	2026	0	EAV!H15295
VN-EAEU	2027	2027	0	EAV!I15295
AHKFTA	2022	2022	25	AKH!D15293
AHKFTA	2023	2023	25	AKH!E15293
AHKFTA	2024	2024	25	AKH!F15293
AHKFTA	2025	2025	25	AKH!G15293
AHKFTA	2026	2026	25	AKH!H15293
AHKFTA	2027	2027	25	AKH!I15293
EVFTA	2022	2022	12,5	EV-NK!D15299
EVFTA	2023	2023	8,3	EV-NK!E15299
EVFTA	2024	2024	4,1	EV-NK!F15299
EVFTA	2025	2025	0	EV-NK!G15299
EVFTA	2026	2026	0	EV-NK!H15299
EVFTA	2027	2027	0	EV-NK!I15299
UKVFTA	2022	2022	12,5	UKV!D15298
UKVFTA	2023	2023	8,3	UKV!E15298
UKVFTA	2024	2024	4,1	UKV!F15298
UKVFTA	2025	2025	0	UKV!G15298
UKVFTA	2026	2026	0	UKV!H15298
UKVFTA	2027	2027	0	UKV!I15298

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	10,3	CPTPP!D15289
CPTPP	(II)	2022 (DERIVED)	5,1	CPTPP!E15289
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15289
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15289
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15289
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15289
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15289
RCEP A	2022	2022	25	RCEPT-A!D15286
RCEP A	2023	2023	25	RCEPT-A!E15286
RCEP A	2024	2024	25	RCEPT-A!F15286
RCEP A	2025	2025	25	RCEPT-A!G15286
RCEP A	2026	2026	25	RCEPT-A!H15286
RCEP A	2027	2027	25	RCEPT-A!I15286
RCEP B	2022	2022	25	B!D15286
RCEP B	2023	2023	25	B!E15286
RCEP B	2024	2024	25	B!F15286
RCEP B	2025	2025	25	B!G15286
RCEP B	2026	2026	25	B!H15286
RCEP B	2027	2027	25	B!I15286
RCEP C	2022	2022	25	C!D15286
RCEP C	2023	2023	25	C!E15286
RCEP C	2024	2024	25	C!F15286
RCEP C	2025	2025	25	C!G15286
RCEP C	2026	2026	25	C!H15286
RCEP C	2027	2027	25	C!I15286
RCEP D	2022	2022	25	D!D15285

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	25	D!E15285
RCEP D	2024	2024	25	D!F15285
RCEP D	2025	2025	25	D!G15285
RCEP D	2026	2026	25	D!H15285
RCEP D	2027	2027	25	D!I15285
RCEP E	2022	2022	25	E!D15289
RCEP E	2023	2023	25	E!E15289
RCEP E	2024	2024	25	E!F15289
RCEP E	2025	2025	25	E!G15289
RCEP E	2026	2026	25	E!H15289
RCEP E	2027	2027	25	E!I15289
RCEP F	2022	2022	25	F!D15286
RCEP F	2023	2023	25	F!E15286
RCEP F	2024	2024	25	F!F15286
RCEP F	2025	2025	25	F!G15286
RCEP F	2026	2026	25	F!H15286
RCEP F	2027	2027	25	F!I15286
VIFTA	2024	2024	22,5	VI!F14250
VIFTA	2025	2025	20	VI!G14250
VIFTA	2026	2026	17.5	VI!H14250
VIFTA	2027	2027	15	VI!I14250

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%, RCEP (Anexo A) 25%, RCEP (Anexo B) 25%, RCEP (Anexo C) 25%, RCEP (Anexo D) 25%, RCEP (Anexo E) 25%, RCEP (Anexo 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.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.31 has 4 lines; 8539.31.20 is distinguished from its siblings by: Other, straight tubes for other fluorescent lamps.	8539.31.10 Tubes for compact fluorescent lamps; 8539.31.30 Compact fluorescent lamps with built-in ballast; 8539.31.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8539.31.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 25% for 8539.31.20 was checked against BT2026 (cell BT2026!N15934), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
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)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.