Vietnam Tariff Intelligence

Detalle del SA 8539.39.20

Código SA	8539.39.20
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: / - - Other: / - - - Cold cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays
Unidad	chiếc
Generado	02/11/2026 03:12:59
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/85393920/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15940
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15940
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15940
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
ACFTA	0 (-BN, KH)	0% (excepto BN, KH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MM)	0% (excepto MM)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/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
AHKFTA	2	2%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	6,7	6,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	6,7	6,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo E)	6,7	6,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	6,7	6,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	6,9	6,9%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5,7%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo C)	7,5	7,5%	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)		0	AC!E15279
ATIGA	2022	2022	0	AT!E15211
ATIGA	2023	2023	0	AT!F15211
ATIGA	2024	2024	0	AT!G15211
ATIGA	2025	2025	0	AT!H15211
ATIGA	2026	2026	0	AT!I15211
ATIGA	2027	2027	0	AT!J15211
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15267
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15267
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15267
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15267

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15267
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15267
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15268
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15268
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15268
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15268
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15268
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15268
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15269
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15217
AIFTA	30/12/2022	2022	*	AI!F15225
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15225
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15225
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15225
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15225
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15225
VKFTA	2022	2022	0	VK!E15265
VKFTA	2023	2023	0	VK!F15265
VKFTA	2024	2024	0	VK!G15265
VKFTA	2025	2025	0	VK!H15265
VKFTA	2026	2026	0	VK!I15265
VKFTA	2027	2027	0	VK!J15265
VCFTA	2022	2022	2	VC!D15322
VCFTA	2023	2023	1	VC!E15322
VCFTA	2024	2024	0	VC!F15322
VCFTA	2025	2025	0	VC!G15322

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H15322
VCFTA	2027	2027	0	VC!I15322
VN-EAEU	2022	2022	0	EAV!D15301
VN-EAEU	2023	2023	0	EAV!E15301
VN-EAEU	2024	2024	0	EAV!F15301
VN-EAEU	2025	2025	0	EAV!G15301
VN-EAEU	2026	2026	0	EAV!H15301
VN-EAEU	2027	2027	0	EAV!I15301
AHKFTA	2022	2022	6	AKH!D15299
AHKFTA	2023	2023	4	AKH!E15299
AHKFTA	2024	2024	4	AKH!F15299
AHKFTA	2025	2025	2	AKH!G15299
AHKFTA	2026	2026	2	AKH!H15299
AHKFTA	2027	2027	0	AKH!I15299
EVFTA	2022	2022	5	EV-NK!D15305
EVFTA	2023	2023	3,3	EV-NK!E15305
EVFTA	2024	2024	1,6	EV-NK!F15305
EVFTA	2025	2025	0	EV-NK!G15305
EVFTA	2026	2026	0	EV-NK!H15305
EVFTA	2027	2027	0	EV-NK!I15305
UKVFTA	2022	2022	5	UKV!D15304
UKVFTA	2023	2023	3,3	UKV!E15304
UKVFTA	2024	2024	1,6	UKV!F15304
UKVFTA	2025	2025	0	UKV!G15304
UKVFTA	2026	2026	0	UKV!H15304
UKVFTA	2027	2027	0	UKV!I15304

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15295
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15295
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15295
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15295
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15295
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15295
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15295
RCEP A	2022	2022	9,3	RCEPT-A!D15292
RCEP A	2023	2023	8,7	RCEPT-A!E15292
RCEP A	2024	2024	8	RCEPT-A!F15292
RCEP A	2025	2025	7,3	RCEPT-A!G15292
RCEP A	2026	2026	6,7	RCEPT-A!H15292
RCEP A	2027	2027	6	RCEPT-A!I15292
RCEP B	2022	2022	9,3	B!D15292
RCEP B	2023	2023	8,7	B!E15292
RCEP B	2024	2024	8	B!F15292
RCEP B	2025	2025	7,3	B!G15292
RCEP B	2026	2026	6,7	B!H15292
RCEP B	2027	2027	6	B!I15292
RCEP C	2022	2022	9,5	C!D15292
RCEP C	2023	2023	9	C!E15292
RCEP C	2024	2024	8,5	C!F15292
RCEP C	2025	2025	8	C!G15292
RCEP C	2026	2026	7,5	C!H15292
RCEP C	2027	2027	7	C!I15292
RCEP D	2022	2022	9,4	D!D15291

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	8,8	D!E15291
RCEP D	2024	2024	8,1	D!F15291
RCEP D	2025	2025	7,5	D!G15291
RCEP D	2026	2026	6,9	D!H15291
RCEP D	2027	2027	6,3	D!I15291
RCEP E	2022	2022	9,3	E!D15295
RCEP E	2023	2023	8,7	E!E15295
RCEP E	2024	2024	8	E!F15295
RCEP E	2025	2025	7,3	E!G15295
RCEP E	2026	2026	6,7	E!H15295
RCEP E	2027	2027	6	E!I15295
RCEP F	2022	2022	9,3	F!D15292
RCEP F	2023	2023	8,7	F!E15292
RCEP F	2024	2024	8	F!F15292
RCEP F	2025	2025	7,3	F!G15292
RCEP F	2026	2026	6,7	F!H15292
RCEP F	2027	2027	6	F!I15292
VIFTA	2024	2024	8.6	VI!F14256
VIFTA	2025	2025	7.1	VI!G14256
VIFTA	2026	2026	5.7	VI!H14256
VIFTA	2027	2027	4.3	VI!I14256

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): 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.	Instrumento citado en la fuente; vigencia no verificada
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-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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.39 has 4 lines; 8539.39.20 is distinguished from its siblings by: Cold cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays.	8539.39.10 Tubes for compact fluorescent lamps; 8539.39.40 Other fluorescent cold cathode types; 8539.39.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8539.39.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8539.39.20	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8539.39.20. 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 10% for 8539.39.20 was checked against BT2026 (cell BT2026!N15940), 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
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)

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.