

Detalle del SA 8539.49.00

|                        |                                                                                                                                                                                                                             |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8539.49.00                                                                                                                                                                                                                  |
| 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 / - Ultra-violet or infra-red lamps; arc-lamps: / - - Other |
| Unidad                 | chiếc                                                                                                                                                                                                                       |
| Generado               | 30/10/2026 15:45:11                                                                                                                                                                                                         |
| 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                 | <a href="https://vietnamtariff.com/hs-code/85394900/">https://vietnamtariff.com/hs-code/85394900/</a>                                                                                                                       |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 5               | 5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15945 |
| Preferencial (NMF)               | 0               | 0%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N15945 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15945 |
| 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 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AIFTA          | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/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 | 0% | 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 |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

|         |   |              |                               |                       |                       |                |               |
|---------|---|--------------|-------------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0 | 0%           | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>valorem |
| VN-CAM  |   | Sin<br>datos | Sin datos                     |                       | S                     | 56/2026/NĐ-CP  | Sin datos     |
| VNCU    |   | Sin<br>datos | Sin datos                     |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos     |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E15287 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E15216 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F15216 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G15216 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H15216 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I15216 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J15216 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E15272 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F15272 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G15272 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H15272 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I15272   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J15272   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E15273   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F15273   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G15273   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H15273   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I15273   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J15273   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F15274   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H15222 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F15230   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G15230   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H15230   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I15230   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J15230   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K15230   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E15270   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F15270   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G15270   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H15270   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I15270   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J15270   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D15327   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E15327   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F15327   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G15327   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H15327    |
| VCFTA   | 2027    | 2027 | 0               | VC!I15327    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D15306   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E15306   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F15306   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G15306   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H15306   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I15306   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D15304   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E15304   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F15304   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G15304   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H15304   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I15304   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D15310 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E15310 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F15310 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G15310 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H15310 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I15310 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D15309   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E15309   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F15309   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G15309   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H15309   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I15309   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D15303   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E15303   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F15303   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G15303   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H15303   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I15303   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J15303   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D15297 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E15297 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F15297 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G15297 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H15297 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I15297 |
| RCEP B | 2022    | 2022           | 0               | B!D15297       |
| RCEP B | 2023    | 2023           | 0               | B!E15297       |
| RCEP B | 2024    | 2024           | 0               | B!F15297       |
| RCEP B | 2025    | 2025           | 0               | B!G15297       |
| RCEP B | 2026    | 2026           | 0               | B!H15297       |
| RCEP B | 2027    | 2027           | 0               | B!I15297       |
| RCEP C | 2022    | 2022           | 0               | C!D15297       |
| RCEP C | 2023    | 2023           | 0               | C!E15297       |
| RCEP C | 2024    | 2024           | 0               | C!F15297       |
| RCEP C | 2025    | 2025           | 0               | C!G15297       |
| RCEP C | 2026    | 2026           | 0               | C!H15297       |
| RCEP C | 2027    | 2027           | 0               | C!I15297       |
| RCEP D | 2022    | 2022           | 0               | D!D15296       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E15296  |
| RCEP D | 2024    | 2024 | 0               | D!F15296  |
| RCEP D | 2025    | 2025 | 0               | D!G15296  |
| RCEP D | 2026    | 2026 | 0               | D!H15296  |
| RCEP D | 2027    | 2027 | 0               | D!!15296  |
| RCEP E | 2022    | 2022 | 0               | E!D15300  |
| RCEP E | 2023    | 2023 | 0               | E!E15300  |
| RCEP E | 2024    | 2024 | 0               | E!F15300  |
| RCEP E | 2025    | 2025 | 0               | E!G15300  |
| RCEP E | 2026    | 2026 | 0               | E!H15300  |
| RCEP E | 2027    | 2027 | 0               | E!!15300  |
| RCEP F | 2022    | 2022 | 0               | F!D15297  |
| RCEP F | 2023    | 2023 | 0               | F!E15297  |
| RCEP F | 2024    | 2024 | 0               | F!F15297  |
| RCEP F | 2025    | 2025 | 0               | F!G15297  |
| RCEP F | 2026    | 2026 | 0               | F!H15297  |
| RCEP F | 2027    | 2027 | 0               | F!!15297  |
| VIFTA  | 2024    | 2024 | 0               | VI!F14261 |
| VIFTA  | 2025    | 2025 | 0               | VI!G14261 |
| VIFTA  | 2026    | 2026 | 0               | VI!H14261 |
| VIFTA  | 2027    | 2027 | 0               | VI!!14261 |

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-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 |
| 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 8539.49.00. 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 0% for 8539.49.00 was checked against BT2026 (cell BT2026!N15945), 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 ) |

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.