Vietnam Tariff Intelligence

# Détail du SH 8539.90.90

| | |
|---|---|
| **Code SH** | 8539.90.90 |
| **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 / - Parts: / - - Other |
| **Unité** | kg/chiếc |
| **Généré le** | 11/11/2026 13:04:59 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/85399090/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 4.5 | 4,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K15955 |
| Préférentiel (NPF) | 3 | 3% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15955 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15955 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 1.7 | 1,7% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM |  | Aucune donnée | Aucune donnée |  | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU |  | Aucune donnée | Aucune donnée |  | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |  | 0 | AC!E15297 |
| ATIGA | 2022 | 2022 | 0 | AT!E15226 |
| ATIGA | 2023 | 2023 | 0 | AT!F15226 |
| ATIGA | 2024 | 2024 | 0 | AT!G15226 |
| ATIGA | 2025 | 2025 | 0 | AT!H15226 |
| ATIGA | 2026 | 2026 | 0 | AT!I15226 |
| ATIGA | 2027 | 2027 | 0 | AT!J15226 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E15282 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15282 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15282 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15282 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15282 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15282 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E15283 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F15283 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15283 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15283 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15283 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15283 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F15284 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15232 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F15240 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G15240 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H15240 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I15240 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J15240 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K15240 |
| VKFTA | 2022 | 2022 | 0 | VK!E15280 |
| VKFTA | 2023 | 2023 | 0 | VK!F15280 |
| VKFTA | 2024 | 2024 | 0 | VK!G15280 |
| VKFTA | 2025 | 2025 | 0 | VK!H15280 |
| VKFTA | 2026 | 2026 | 0 | VK!I15280 |
| VKFTA | 2027 | 2027 | 0 | VK!J15280 |
| VCFTA | 2022 | 2022 | 0 | VC!D15342 |
| VCFTA | 2023 | 2023 | 0 | VC!E15342 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F15342 |
| VCFTA | 2025 | 2025 | 0 | VC!G15342 |
| VCFTA | 2026 | 2026 | 0 | VC!H15342 |
| VCFTA | 2027 | 2027 | 0 | VC!I15342 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D15316 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E15316 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F15316 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15316 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15316 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15316 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D15319 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E15319 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F15319 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G15319 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H15319 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I15319 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D15325 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E15325 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F15325 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15325 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15325 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15325 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D15324 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E15324 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F15324 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15324 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H15324 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I15324 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D15313 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E15313 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15313 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15313 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15313 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15313 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15313 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D15307 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E15307 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F15307 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G15307 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H15307 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I15307 |
| RCEP B | 2022 | 2022 | 0 | B!D15307 |
| RCEP B | 2023 | 2023 | 0 | B!E15307 |
| RCEP B | 2024 | 2024 | 0 | B!F15307 |
| RCEP B | 2025 | 2025 | 0 | B!G15307 |
| RCEP B | 2026 | 2026 | 0 | B!H15307 |
| RCEP B | 2027 | 2027 | 0 | B!I15307 |
| RCEP C | 2022 | 2022 | 0 | C!D15307 |
| RCEP C | 2023 | 2023 | 0 | C!E15307 |
| RCEP C | 2024 | 2024 | 0 | C!F15307 |
| RCEP C | 2025 | 2025 | 0 | C!G15307 |
| RCEP C | 2026 | 2026 | 0 | C!H15307 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I15307 |
| RCEP D | 2022 | 2022 | 0 | D!D15306 |
| RCEP D | 2023 | 2023 | 0 | D!E15306 |
| RCEP D | 2024 | 2024 | 0 | D!F15306 |
| RCEP D | 2025 | 2025 | 0 | D!G15306 |
| RCEP D | 2026 | 2026 | 0 | D!H15306 |
| RCEP D | 2027 | 2027 | 0 | D!I15306 |
| RCEP E | 2022 | 2022 | 0 | E!D15310 |
| RCEP E | 2023 | 2023 | 0 | E!E15310 |
| RCEP E | 2024 | 2024 | 0 | E!F15310 |
| RCEP E | 2025 | 2025 | 0 | E!G15310 |
| RCEP E | 2026 | 2026 | 0 | E!H15310 |
| RCEP E | 2027 | 2027 | 0 | E!I15310 |
| RCEP F | 2022 | 2022 | 0 | F!D15307 |
| RCEP F | 2023 | 2023 | 0 | F!E15307 |
| RCEP F | 2024 | 2024 | 0 | F!F15307 |
| RCEP F | 2025 | 2025 | 0 | F!G15307 |
| RCEP F | 2026 | 2026 | 0 | F!H15307 |
| RCEP F | 2027 | 2027 | 0 | F!I15307 |
| VIFTA | 2024 | 2024 | 2.6 | VI!F14276 |
| VIFTA | 2025 | 2025 | 2.1 | VI!G14276 |
| VIFTA | 2026 | 2026 | 1.7 | VI!H14276 |
| VIFTA | 2027 | 2027 | 1.3 | VI!I14276 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8539.90 has 4 lines; 8539.90.90 is distinguished from its siblings by: Other. | 8539.90.10 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 | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8539.90.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 3% for 8539.90.90 was checked against BT2026 (cell BT2026!N15955), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
| --- |
| 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 ) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.