Vietnam Tariff Intelligence

HS 8513.90.90 detail

HS code	8513.90.90
Description	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12 / - Parts: / - - Other
Unit	kg/chiếc
Generated	01/11/2026 22:13:20
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://vietnamtariff.com/hs-code/85139090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15245
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15245
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15245
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-TH)	0% (except TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-TH)	0% (except TH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E14550
ATIGA	2022	2022	0	AT!E14491
ATIGA	2023	2023	0	AT!F14491
ATIGA	2024	2024	0	AT!G14491
ATIGA	2025	2025	0	AT!H14491
ATIGA	2026	2026	0	AT!I14491
ATIGA	2027	2027	0	AT!J14491
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14545
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14545
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14545

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14545
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14545
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14545
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14546
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14546
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14546
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14546
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14546
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14546
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14549
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14497
AIFTA	30/12/2022	2022	0	AI!F14505
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14505
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14505
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14505
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14505
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14505
VKFTA	2022	2022	0	VK!E14536
VKFTA	2023	2023	0	VK!F14536
VKFTA	2024	2024	0	VK!G14536
VKFTA	2025	2025	0	VK!H14536
VKFTA	2026	2026	0	VK!I14536
VKFTA	2027	2027	0	VK!J14536
VCFTA	2022	2022	4	VC!D14591
VCFTA	2023	2023	2	VC!E14591
VCFTA	2024	2024	0	VC!F14591

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14591
VCFTA	2026	2026	0	VC!H14591
VCFTA	2027	2027	0	VC!I14591
VN-EAEU	2022	2022	0	EAV!D14568
VN-EAEU	2023	2023	0	EAV!E14568
VN-EAEU	2024	2024	0	EAV!F14568
VN-EAEU	2025	2025	0	EAV!G14568
VN-EAEU	2026	2026	0	EAV!H14568
VN-EAEU	2027	2027	0	EAV!I14568
AHKFTA	2022	2022	12	AKH!D14568
AHKFTA	2023	2023	8	AKH!E14568
AHKFTA	2024	2024	8	AKH!F14568
AHKFTA	2025	2025	4	AKH!G14568
AHKFTA	2026	2026	4	AKH!H14568
AHKFTA	2027	2027	0	AKH!I14568
EVFTA	2022	2022	10	EV-NK!D14583
EVFTA	2023	2023	6,6	EV-NK!E14583
EVFTA	2024	2024	3,3	EV-NK!F14583
EVFTA	2025	2025	0	EV-NK!G14583
EVFTA	2026	2026	0	EV-NK!H14583
EVFTA	2027	2027	0	EV-NK!I14583
UKVFTA	2022	2022	10	UKV!D14582
UKVFTA	2023	2023	6,6	UKV!E14582
UKVFTA	2024	2024	3,3	UKV!F14582
UKVFTA	2025	2025	0	UKV!G14582
UKVFTA	2026	2026	0	UKV!H14582

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14582
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14575
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14575
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14575
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14575
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14575
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14575
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14575
RCEP A	2022	2022	0	RCEPT-A!D14570
RCEP A	2023	2023	0	RCEPT-A!E14570
RCEP A	2024	2024	0	RCEPT-A!F14570
RCEP A	2025	2025	0	RCEPT-A!G14570
RCEP A	2026	2026	0	RCEPT-A!H14570
RCEP A	2027	2027	0	RCEPT-A!I14570
RCEP B	2022	2022	0	B!D14570
RCEP B	2023	2023	0	B!E14570
RCEP B	2024	2024	0	B!F14570
RCEP B	2025	2025	0	B!G14570
RCEP B	2026	2026	0	B!H14570
RCEP B	2027	2027	0	B!I14570
RCEP C	2022	2022	0	C!D14570
RCEP C	2023	2023	0	C!E14570
RCEP C	2024	2024	0	C!F14570
RCEP C	2025	2025	0	C!G14570
RCEP C	2026	2026	0	C!H14570
RCEP C	2027	2027	0	C!I14570

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14569
RCEP D	2023	2023	0	D!E14569
RCEP D	2024	2024	0	D!F14569
RCEP D	2025	2025	0	D!G14569
RCEP D	2026	2026	0	D!H14569
RCEP D	2027	2027	0	D!I14569
RCEP E	2022	2022	0	E!D14573
RCEP E	2023	2023	0	E!E14573
RCEP E	2024	2024	0	E!F14573
RCEP E	2025	2025	0	E!G14573
RCEP E	2026	2026	0	E!H14573
RCEP E	2027	2027	0	E!I14573
RCEP F	2022	2022	0	F!D14570
RCEP F	2023	2023	0	F!E14570
RCEP F	2024	2024	0	F!F14570
RCEP F	2025	2025	0	F!G14570
RCEP F	2026	2026	0	F!H14570
RCEP F	2027	2027	0	F!I14570
VIFTA	2024	2024	17.1	VI!F13559
VIFTA	2025	2025	14.3	VI!G13559
VIFTA	2026	2026	11.4	VI!H13559
VIFTA	2027	2027	8.6	VI!I13559

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8513.90 has 3 lines; 8513.90.90 is distinguished from its siblings by: Other.	8513.90.10 Of miners’ helmet lamps or quarrymen’s lamps; 8513.90.30 Flashlight reflectors; flashlight switch slides of plastics	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8513.90.90. 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 20% for 8513.90.90 was checked against BT2026 (cell BT2026!N15245), 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

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.