Vietnam Tariff Intelligence

HS 8539.10.10 detail

HS code	8539.10.10
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 / - Sealed beam lamp units: / - - For motor vehicles of Chapter 87
Unit	chiếc
Generated	31/10/2026 16:21:25
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/85391010/

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!K15902
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N15902
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15902
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
ACFTA	50	50%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		50	AC!E15241
ATIGA	2022	2022	0	AT!E15173
ATIGA	2023	2023	0	AT!F15173
ATIGA	2024	2024	0	AT!G15173
ATIGA	2025	2025	0	AT!H15173
ATIGA	2026	2026	0	AT!I15173
ATIGA	2027	2027	0	AT!J15173
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E15229
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15229
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15229

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15229
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15229
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15229
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E15230
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F15230
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15230
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15230
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15230
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15230
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15231
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15179
AIFTA	30/12/2022	2022	*	AI!F15187
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15187
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15187
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15187
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15187
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15187
VKFTA	2022	2022	5	VK!E15227
VKFTA	2023	2023	5	VK!F15227
VKFTA	2024	2024	5	VK!G15227
VKFTA	2025	2025	5	VK!H15227
VKFTA	2026	2026	5	VK!I15227
VKFTA	2027	2027	5	VK!J15227
VCFTA	2022	2022	5	VC!D15284
VCFTA	2023	2023	2	VC!E15284
VCFTA	2024	2024	0	VC!F15284

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15284
VCFTA	2026	2026	0	VC!H15284
VCFTA	2027	2027	0	VC!I15284
VN-EAEU	2022	2022	5,5	EAV!D15263
VN-EAEU	2023	2023	3,6	EAV!E15263
VN-EAEU	2024	2024	1,8	EAV!F15263
VN-EAEU	2025	2025	0	EAV!G15263
VN-EAEU	2026	2026	0	EAV!H15263
VN-EAEU	2027	2027	0	EAV!I15263
AHKFTA	2022	2022	*	AKH!D15261
AHKFTA	2023	2023	*	AKH!E15261
AHKFTA	2024	2024	*	AKH!F15261
AHKFTA	2025	2025	*	AKH!G15261
AHKFTA	2026	2026	*	AKH!H15261
AHKFTA	2027	2027	*	AKH!I15261
EVFTA	2022	2022	12,5	EV-NK!D15267
EVFTA	2023	2023	10	EV-NK!E15267
EVFTA	2024	2024	7,5	EV-NK!F15267
EVFTA	2025	2025	5	EV-NK!G15267
EVFTA	2026	2026	2,5	EV-NK!H15267
EVFTA	2027	2027	0	EV-NK!I15267
UKVFTA	2022	2022	12,5	UKV!D15266
UKVFTA	2023	2023	10	UKV!E15266
UKVFTA	2024	2024	7,5	UKV!F15266
UKVFTA	2025	2025	5	UKV!G15266
UKVFTA	2026	2026	2,5	UKV!H15266

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15266
CPTPP	(I)	2021 (DERIVED)	8	CPTPP!D15257
CPTPP	(II)	2022 (DERIVED)	4	CPTPP!E15257
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15257
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15257
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15257
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15257
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15257
RCEP A	2022	2022	20	RCEPT-A!D15254
RCEP A	2023	2023	20	RCEPT-A!E15254
RCEP A	2024	2024	20	RCEPT-A!F15254
RCEP A	2025	2025	20	RCEPT-A!G15254
RCEP A	2026	2026	20	RCEPT-A!H15254
RCEP A	2027	2027	20	RCEPT-A!I15254
RCEP B	2022	2022	20	B!D15254
RCEP B	2023	2023	20	B!E15254
RCEP B	2024	2024	20	B!F15254
RCEP B	2025	2025	20	B!G15254
RCEP B	2026	2026	20	B!H15254
RCEP B	2027	2027	20	B!I15254
RCEP C	2022	2022	20	C!D15254
RCEP C	2023	2023	20	C!E15254
RCEP C	2024	2024	20	C!F15254
RCEP C	2025	2025	20	C!G15254
RCEP C	2026	2026	20	C!H15254
RCEP C	2027	2027	20	C!I15254

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	20	D!D15253
RCEP D	2023	2023	20	D!E15253
RCEP D	2024	2024	20	D!F15253
RCEP D	2025	2025	20	D!G15253
RCEP D	2026	2026	20	D!H15253
RCEP D	2027	2027	20	D!I15253
RCEP E	2022	2022	20	E!D15257
RCEP E	2023	2023	20	E!E15257
RCEP E	2024	2024	20	E!F15257
RCEP E	2025	2025	20	E!G15257
RCEP E	2026	2026	20	E!H15257
RCEP E	2027	2027	20	E!I15257
RCEP F	2022	2022	20	F!D15254
RCEP F	2023	2023	20	F!E15254
RCEP F	2024	2024	20	F!F15254
RCEP F	2025	2025	20	F!G15254
RCEP F	2026	2026	20	F!H15254
RCEP F	2027	2027	20	F!I15254
VIFTA	2024	2024	18	VI!F14218
VIFTA	2025	2025	16	VI!G14218
VIFTA	2026	2026	14	VI!H14218
VIFTA	2027	2027	12	VI!I14218

Advisory & warnings

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

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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex A) 20%, RCEP (Annex B) 20%, RCEP (Annex C) 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, RCEP (Annex F) 20%, ACFTA 50%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.10 has 2 lines; 8539.10.10 is distinguished from its siblings by: For motor vehicles of Chapter 87.	8539.10.90 Other	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
HS-005	BLUE	Chapter 98 equivalent exists	8539.10.10 corresponds to Chapter 98 code 9849.32.10 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - - Dùng cho xe có động cơ thuộc Chương 87	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8539.10.10. 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 8539.10.10 was checked against BT2026 (cell BT2026!N15902), 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

Item policy

Item policy
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)

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.