Vietnam Tariff Intelligence

HS 8539.31.30 detail

HS code	8539.31.30
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 / - Discharge lamps, other than ultra-violet lamps: / - - Fluorescent, hot cathode: / - - - Compact fluorescent lamps with built-in ballast
Unit	chiếc
Generated	01/11/2026 23:23:00
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/85393130/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15935
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N15935
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15935
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
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	25	25%	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
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)		5	AC!E15274
ATIGA	2022	2022	0	AT!E15206
ATIGA	2023	2023	0	AT!F15206
ATIGA	2024	2024	0	AT!G15206
ATIGA	2025	2025	0	AT!H15206
ATIGA	2026	2026	0	AT!I15206
ATIGA	2027	2027	0	AT!J15206
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E15262
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15262
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15262
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15262

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15262
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15262
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E15263
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F15263
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15263
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15263
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15263
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15263
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15264
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15212
AIFTA	30/12/2022	2022	*	AI!F15220
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15220
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15220
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15220
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15220
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15220
VKFTA	2022	2022	5	VK!E15260
VKFTA	2023	2023	5	VK!F15260
VKFTA	2024	2024	5	VK!G15260
VKFTA	2025	2025	5	VK!H15260
VKFTA	2026	2026	5	VK!I15260
VKFTA	2027	2027	5	VK!J15260
VCFTA	2022	2022	6	VC!D15317
VCFTA	2023	2023	3	VC!E15317
VCFTA	2024	2024	0	VC!F15317
VCFTA	2025	2025	0	VC!G15317

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15317
VCFTA	2027	2027	0	VC!I15317
VN-EAEU	2022	2022	6,8	EAV!D15296
VN-EAEU	2023	2023	4,5	EAV!E15296
VN-EAEU	2024	2024	2,3	EAV!F15296
VN-EAEU	2025	2025	0	EAV!G15296
VN-EAEU	2026	2026	0	EAV!H15296
VN-EAEU	2027	2027	0	EAV!I15296
AHKFTA	2022	2022	25	AKH!D15294
AHKFTA	2023	2023	25	AKH!E15294
AHKFTA	2024	2024	25	AKH!F15294
AHKFTA	2025	2025	25	AKH!G15294
AHKFTA	2026	2026	25	AKH!H15294
AHKFTA	2027	2027	25	AKH!I15294
EVFTA	2022	2022	12,5	EV-NK!D15300
EVFTA	2023	2023	8,3	EV-NK!E15300
EVFTA	2024	2024	4,1	EV-NK!F15300
EVFTA	2025	2025	0	EV-NK!G15300
EVFTA	2026	2026	0	EV-NK!H15300
EVFTA	2027	2027	0	EV-NK!I15300
UKVFTA	2022	2022	12,5	UKV!D15299
UKVFTA	2023	2023	8,3	UKV!E15299
UKVFTA	2024	2024	4,1	UKV!F15299
UKVFTA	2025	2025	0	UKV!G15299
UKVFTA	2026	2026	0	UKV!H15299
UKVFTA	2027	2027	0	UKV!I15299

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	10,3	CPTPP!D15290
CPTPP	(II)	2022 (DERIVED)	5,1	CPTPP!E15290
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15290
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15290
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15290
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15290
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15290
RCEP A	2022	2022	25	RCEPT-A!D15287
RCEP A	2023	2023	25	RCEPT-A!E15287
RCEP A	2024	2024	25	RCEPT-A!F15287
RCEP A	2025	2025	25	RCEPT-A!G15287
RCEP A	2026	2026	25	RCEPT-A!H15287
RCEP A	2027	2027	25	RCEPT-A!I15287
RCEP B	2022	2022	25	B!D15287
RCEP B	2023	2023	25	B!E15287
RCEP B	2024	2024	25	B!F15287
RCEP B	2025	2025	25	B!G15287
RCEP B	2026	2026	25	B!H15287
RCEP B	2027	2027	25	B!I15287
RCEP C	2022	2022	25	C!D15287
RCEP C	2023	2023	25	C!E15287
RCEP C	2024	2024	25	C!F15287
RCEP C	2025	2025	25	C!G15287
RCEP C	2026	2026	25	C!H15287
RCEP C	2027	2027	25	C!I15287
RCEP D	2022	2022	25	D!D15286

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E15286
RCEP D	2024	2024	25	D!F15286
RCEP D	2025	2025	25	D!G15286
RCEP D	2026	2026	25	D!H15286
RCEP D	2027	2027	25	D!I15286
RCEP E	2022	2022	25	E!D15290
RCEP E	2023	2023	25	E!E15290
RCEP E	2024	2024	25	E!F15290
RCEP E	2025	2025	25	E!G15290
RCEP E	2026	2026	25	E!H15290
RCEP E	2027	2027	25	E!I15290
RCEP F	2022	2022	25	F!D15287
RCEP F	2023	2023	25	F!E15287
RCEP F	2024	2024	25	F!F15287
RCEP F	2025	2025	25	F!G15287
RCEP F	2026	2026	25	F!H15287
RCEP F	2027	2027	25	F!I15287
VIFTA	2024	2024	22.5	VI!F14251
VIFTA	2025	2025	20	VI!G14251
VIFTA	2026	2026	17.5	VI!H14251
VIFTA	2027	2027	15	VI!I14251

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)		1725/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	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	AHKFTA 25%, RCEP (Annex A) 25%, RCEP (Annex B) 25%, RCEP (Annex C) 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, RCEP (Annex F) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 8539.31 has 4 lines; 8539.31.30 is distinguished from its siblings by: Compact fluorescent lamps with built-in ballast.	8539.31.10 Tubes for compact fluorescent lamps; 8539.31.20 Other, straight tubes for other fluorescent lamps; 8539.31.90 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

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8539.31.30. 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 25% for 8539.31.30 was checked against BT2026 (cell BT2026!N15935), 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)
KTCN về hiệu suất năng lượng và dán nhãn năng lượng (1725/QĐ-BCT 2024)
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.