Vietnam Tariff Intelligence

# HS 8539.31.90 detail

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|---|---|
| **HS code** | 8539.31.90 |
| **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 / - Discharge lamps, other than ultra-violet lamps: / - - Fluorescent, hot cathode: / - - - Other |
| **Unit** | chiếc |
| **Generated** | 03/11/2026 11:03:47 |
| **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/85393190/ |

## 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!K15936 |
| Preferential (MFN) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N15936 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q15936 |
| 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 |
| 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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!E15275 |
| ATIGA | 2022 | 2022 | 0 | AT!E15207 |
| ATIGA | 2023 | 2023 | 0 | AT!F15207 |
| ATIGA | 2024 | 2024 | 0 | AT!G15207 |
| ATIGA | 2025 | 2025 | 0 | AT!H15207 |
| ATIGA | 2026 | 2026 | 0 | AT!I15207 |
| ATIGA | 2027 | 2027 | 0 | AT!J15207 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E15263 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F15263 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G15263 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H15263 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I15263 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J15263 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E15264 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F15264 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G15264 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H15264 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I15264 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J15264 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AK!F15265 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H15213 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F15221 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G15221 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H15221 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I15221 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J15221 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K15221 |
| VKFTA | 2022 | 2022 | 5 | VK!E15261 |
| VKFTA | 2023 | 2023 | 5 | VK!F15261 |
| VKFTA | 2024 | 2024 | 5 | VK!G15261 |
| VKFTA | 2025 | 2025 | 5 | VK!H15261 |
| VKFTA | 2026 | 2026 | 5 | VK!I15261 |
| VKFTA | 2027 | 2027 | 5 | VK!J15261 |
| VCFTA | 2022 | 2022 | 6 | VC!D15318 |
| VCFTA | 2023 | 2023 | 3 | VC!E15318 |
| VCFTA | 2024 | 2024 | 0 | VC!F15318 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G15318 |
| VCFTA | 2026 | 2026 | 0 | VC!H15318 |
| VCFTA | 2027 | 2027 | 0 | VC!I15318 |
| VN-EAEU | 2022 | 2022 | 6,8 | EAV!D15297 |
| VN-EAEU | 2023 | 2023 | 4,5 | EAV!E15297 |
| VN-EAEU | 2024 | 2024 | 2,3 | EAV!F15297 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G15297 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H15297 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I15297 |
| AHKFTA | 2022 | 2022 | 25 | AKH!D15295 |
| AHKFTA | 2023 | 2023 | 25 | AKH!E15295 |
| AHKFTA | 2024 | 2024 | 25 | AKH!F15295 |
| AHKFTA | 2025 | 2025 | 25 | AKH!G15295 |
| AHKFTA | 2026 | 2026 | 25 | AKH!H15295 |
| AHKFTA | 2027 | 2027 | 25 | AKH!I15295 |
| EVFTA | 2022 | 2022 | 12,5 | EV-NK!D15301 |
| EVFTA | 2023 | 2023 | 8,3 | EV-NK!E15301 |
| EVFTA | 2024 | 2024 | 4,1 | EV-NK!F15301 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G15301 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H15301 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I15301 |
| UKVFTA | 2022 | 2022 | 12,5 | UKV!D15300 |
| UKVFTA | 2023 | 2023 | 8,3 | UKV!E15300 |
| UKVFTA | 2024 | 2024 | 4,1 | UKV!F15300 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G15300 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H15300 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I15300 |
| CPTPP | (I) | 2021 (DERIVED) | 10,3 | CPTPP!D15291 |
| CPTPP | (II) | 2022 (DERIVED) | 5,1 | CPTPP!E15291 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F15291 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G15291 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H15291 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I15291 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J15291 |
| RCEP A | 2022 | 2022 | 25 | RCEPT-A!D15288 |
| RCEP A | 2023 | 2023 | 25 | RCEPT-A!E15288 |
| RCEP A | 2024 | 2024 | 25 | RCEPT-A!F15288 |
| RCEP A | 2025 | 2025 | 25 | RCEPT-A!G15288 |
| RCEP A | 2026 | 2026 | 25 | RCEPT-A!H15288 |
| RCEP A | 2027 | 2027 | 25 | RCEPT-A!I15288 |
| RCEP B | 2022 | 2022 | 25 | B!D15288 |
| RCEP B | 2023 | 2023 | 25 | B!E15288 |
| RCEP B | 2024 | 2024 | 25 | B!F15288 |
| RCEP B | 2025 | 2025 | 25 | B!G15288 |
| RCEP B | 2026 | 2026 | 25 | B!H15288 |
| RCEP B | 2027 | 2027 | 25 | B!I15288 |
| RCEP C | 2022 | 2022 | 25 | C!D15288 |
| RCEP C | 2023 | 2023 | 25 | C!E15288 |
| RCEP C | 2024 | 2024 | 25 | C!F15288 |
| RCEP C | 2025 | 2025 | 25 | C!G15288 |
| RCEP C | 2026 | 2026 | 25 | C!H15288 |
| RCEP C | 2027 | 2027 | 25 | C!I15288 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 25 | D!D15287 |
| RCEP D | 2023 | 2023 | 25 | D!E15287 |
| RCEP D | 2024 | 2024 | 25 | D!F15287 |
| RCEP D | 2025 | 2025 | 25 | D!G15287 |
| RCEP D | 2026 | 2026 | 25 | D!H15287 |
| RCEP D | 2027 | 2027 | 25 | D!I15287 |
| RCEP E | 2022 | 2022 | 25 | E!D15291 |
| RCEP E | 2023 | 2023 | 25 | E!E15291 |
| RCEP E | 2024 | 2024 | 25 | E!F15291 |
| RCEP E | 2025 | 2025 | 25 | E!G15291 |
| RCEP E | 2026 | 2026 | 25 | E!H15291 |
| RCEP E | 2027 | 2027 | 25 | E!I15291 |
| RCEP F | 2022 | 2022 | 25 | F!D15288 |
| RCEP F | 2023 | 2023 | 25 | F!E15288 |
| RCEP F | 2024 | 2024 | 25 | F!F15288 |
| RCEP F | 2025 | 2025 | 25 | F!G15288 |
| RCEP F | 2026 | 2026 | 25 | F!H15288 |
| RCEP F | 2027 | 2027 | 25 | F!I15288 |
| VIFTA | 2024 | 2024 | 22.5 | VI!F14252 |
| VIFTA | 2025 | 2025 | 20 | VI!G14252 |
| VIFTA | 2026 | 2026 | 17.5 | VI!H14252 |
| VIFTA | 2027 | 2027 | 15 | VI!I14252 |

## 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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) | | 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-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 | 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; 8539.31.90 is distinguished from its siblings by: Other. | 8539.31.10 Tubes for compact fluorescent lamps; 8539.31.20 Other, straight tubes for other fluorescent lamps; 8539.31.30 Compact fluorescent lamps with built-in ballast | 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 8539.31.90. 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 25% for 8539.31.90 was checked against BT2026 (cell BT2026!N15936), 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 |
|---|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| 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.