Vietnam Tariff Intelligence

HS 8541.21.00 detail

HS code	8541.21.00
Description	Semiconductor devices (for example, diodes, transistors, semiconductor-based transducers); photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED), whether or not assembled with other light-emitting diodes (LED); mounted piezo-electric crystals / - Transistors, other than photosensitive transistors: / - - With a dissipation rate of less than 1 W
Unit	chiếc
Generated	01/11/2026 13:08:06
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/85412100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15977
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15977
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15977
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	0%	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
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		0	AC!E15321
ATIGA	2022	2022	0	AT!E15250
ATIGA	2023	2023	0	AT!F15250
ATIGA	2024	2024	0	AT!G15250
ATIGA	2025	2025	0	AT!H15250
ATIGA	2026	2026	0	AT!I15250
ATIGA	2027	2027	0	AT!J15250
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15306
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15306
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15306
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15306

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15306
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15306
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15307
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15307
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15307
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15307
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15307
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15307
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15308
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15256
AIFTA	30/12/2022	2022	0	AI!F15264
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15264
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15264
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15264
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15264
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15264
VKFTA	2022	2022	0	VK!E15304
VKFTA	2023	2023	0	VK!F15304
VKFTA	2024	2024	0	VK!G15304
VKFTA	2025	2025	0	VK!H15304
VKFTA	2026	2026	0	VK!I15304
VKFTA	2027	2027	0	VK!J15304
VCFTA	2022	2022	0	VC!D15366
VCFTA	2023	2023	0	VC!E15366
VCFTA	2024	2024	0	VC!F15366
VCFTA	2025	2025	0	VC!G15366

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15366
VCFTA	2027	2027	0	VC!I15366
VN-EAEU	2022	2022	*	EAV!D15340
VN-EAEU	2023	2023	*	EAV!E15340
VN-EAEU	2024	2024	*	EAV!F15340
VN-EAEU	2025	2025	*	EAV!G15340
VN-EAEU	2026	2026	*	EAV!H15340
VN-EAEU	2027	2027	*	EAV!I15340
AHKFTA	2022	2022	0	AKH!D15343
AHKFTA	2023	2023	0	AKH!E15343
AHKFTA	2024	2024	0	AKH!F15343
AHKFTA	2025	2025	0	AKH!G15343
AHKFTA	2026	2026	0	AKH!H15343
AHKFTA	2027	2027	0	AKH!I15343
EVFTA	2022	2022	0	EV-NK!D15349
EVFTA	2023	2023	0	EV-NK!E15349
EVFTA	2024	2024	0	EV-NK!F15349
EVFTA	2025	2025	0	EV-NK!G15349
EVFTA	2026	2026	0	EV-NK!H15349
EVFTA	2027	2027	0	EV-NK!I15349
UKVFTA	2022	2022	0	UKV!D15348
UKVFTA	2023	2023	0	UKV!E15348
UKVFTA	2024	2024	0	UKV!F15348
UKVFTA	2025	2025	0	UKV!G15348
UKVFTA	2026	2026	0	UKV!H15348
UKVFTA	2027	2027	0	UKV!I15348

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15337
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15337
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15337
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15337
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15337
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15337
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15337
RCEP A	2022	2022	0	RCEPT-A!D15331
RCEP A	2023	2023	0	RCEPT-A!E15331
RCEP A	2024	2024	0	RCEPT-A!F15331
RCEP A	2025	2025	0	RCEPT-A!G15331
RCEP A	2026	2026	0	RCEPT-A!H15331
RCEP A	2027	2027	0	RCEPT-A!I15331
RCEP B	2022	2022	0	B!D15331
RCEP B	2023	2023	0	B!E15331
RCEP B	2024	2024	0	B!F15331
RCEP B	2025	2025	0	B!G15331
RCEP B	2026	2026	0	B!H15331
RCEP B	2027	2027	0	B!I15331
RCEP C	2022	2022	0	C!D15331
RCEP C	2023	2023	0	C!E15331
RCEP C	2024	2024	0	C!F15331
RCEP C	2025	2025	0	C!G15331
RCEP C	2026	2026	0	C!H15331
RCEP C	2027	2027	0	C!I15331
RCEP D	2022	2022	0	D!D15330

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15330
RCEP D	2024	2024	0	D!F15330
RCEP D	2025	2025	0	D!G15330
RCEP D	2026	2026	0	D!H15330
RCEP D	2027	2027	0	D!I15330
RCEP E	2022	2022	0	E!D15334
RCEP E	2023	2023	0	E!E15334
RCEP E	2024	2024	0	E!F15334
RCEP E	2025	2025	0	E!G15334
RCEP E	2026	2026	0	E!H15334
RCEP E	2027	2027	0	E!I15334
RCEP F	2022	2022	0	F!D15331
RCEP F	2023	2023	0	F!E15331
RCEP F	2024	2024	0	F!F15331
RCEP F	2025	2025	0	F!G15331
RCEP F	2026	2026	0	F!H15331
RCEP F	2027	2027	0	F!I15331
VIFTA	2024	2024	0	VI!F14298
VIFTA	2025	2025	0	VI!G14298
VIFTA	2026	2026	0	VI!H14298
VIFTA	2027	2027	0	VI!I14298

Advisory & warnings

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8541.21.00. 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 0% for 8541.21.00 was checked against BT2026 (cell BT2026!N15977), 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.