Vietnam Tariff Intelligence

HS 8539.39.90 detail

HS code	8539.39.90
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: / - - Other: / - - - Other
Unit	chiếc
Generated	02/11/2026 08:04:00
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/85393990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	12	12%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15942
Preferential (MFN)	8	8%	26/2023/NĐ-CP	2023-07-15	BT2026!N15942
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15942
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
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
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
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5,3	5.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5,3	5.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5,3	5.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5,3	5.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	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
VIFTA	4.6	4.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex C)	8	8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
ACFTA	0/0/5	0 / 0 / 5 (several rates)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Needs interpretation
CPTPP	0/0/0	0 / 0 / 0 (several rates)	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Needs interpretation
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
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)			AC!15281
ATIGA	2022	2022	0	AT!E15213
ATIGA	2023	2023	0	AT!F15213
ATIGA	2024	2024	0	AT!G15213
ATIGA	2025	2025	0	AT!H15213
ATIGA	2026	2026	0	AT!I15213
ATIGA	2027	2027	0	AT!J15213
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15269
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15269
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15269

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15269
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15269
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15269
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15270
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15270
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15270
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15270
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15270
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15270
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F15271
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15219
AIFTA	30/12/2022	2022	*	AI!F15227
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15227
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15227
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15227
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15227
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15227
VKFTA	2022	2022	0	VK!E15267
VKFTA	2023	2023	0	VK!F15267
VKFTA	2024	2024	0	VK!G15267
VKFTA	2025	2025	0	VK!H15267
VKFTA	2026	2026	0	VK!I15267
VKFTA	2027	2027	0	VK!J15267
VCFTA	2022	2022	0	VC!D15324
VCFTA	2023	2023	0	VC!E15324
VCFTA	2024	2024	0	VC!F15324

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15324
VCFTA	2026	2026	0	VC!H15324
VCFTA	2027	2027	0	VC!I15324
VN-EAEU	2022	2022	0	EAV!D15303
VN-EAEU	2023	2023	0	EAV!E15303
VN-EAEU	2024	2024	0	EAV!F15303
VN-EAEU	2025	2025	0	EAV!G15303
VN-EAEU	2026	2026	0	EAV!H15303
VN-EAEU	2027	2027	0	EAV!I15303
AHKFTA	2022	2022	*	AKH!D15301
AHKFTA	2023	2023	*	AKH!E15301
AHKFTA	2024	2024	*	AKH!F15301
AHKFTA	2025	2025	*	AKH!G15301
AHKFTA	2026	2026	*	AKH!H15301
AHKFTA	2027	2027	*	AKH!I15301
EVFTA	2022	2022	4	EV-NK!D15307
EVFTA	2023	2023	2,6	EV-NK!E15307
EVFTA	2024	2024	1,3	EV-NK!F15307
EVFTA	2025	2025	0	EV-NK!G15307
EVFTA	2026	2026	0	EV-NK!H15307
EVFTA	2027	2027	0	EV-NK!I15307
UKVFTA	2022	2022	4	UKV!D15306
UKVFTA	2023	2023	2,6	UKV!E15306
UKVFTA	2024	2024	1,3	UKV!F15306
UKVFTA	2025	2025	0	UKV!G15306
UKVFTA	2026	2026	0	UKV!H15306

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15306
CPTPP	(I)	2021 (DERIVED)		CPTPP!15297
CPTPP	(II)	2022 (DERIVED)		CPTPP!15297
CPTPP	(III)	2023 (DERIVED)		CPTPP!15297
CPTPP	(IV)	2024 (DERIVED)		CPTPP!15297
CPTPP	(V)	2025 (DERIVED)		CPTPP!15297
CPTPP	(VI)	2026 (DERIVED)		CPTPP!15297
CPTPP	(VII)	2027 (DERIVED)		CPTPP!15297
RCEP A	2022	2022	7,5	RCEPT-A!D15294
RCEP A	2023	2023	6,9	RCEPT-A!E15294
RCEP A	2024	2024	6,4	RCEPT-A!F15294
RCEP A	2025	2025	5,9	RCEPT-A!G15294
RCEP A	2026	2026	5,3	RCEPT-A!H15294
RCEP A	2027	2027	4,8	RCEPT-A!I15294
RCEP B	2022	2022	7,5	B!D15294
RCEP B	2023	2023	6,9	B!E15294
RCEP B	2024	2024	6,4	B!F15294
RCEP B	2025	2025	5,9	B!G15294
RCEP B	2026	2026	5,3	B!H15294
RCEP B	2027	2027	4,8	B!I15294
RCEP C	2022	2022	8	C!D15294
RCEP C	2023	2023	8	C!E15294
RCEP C	2024	2024	8	C!F15294
RCEP C	2025	2025	8	C!G15294
RCEP C	2026	2026	8	C!H15294
RCEP C	2027	2027	8	C!I15294

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	7,5	D!D15293
RCEP D	2023	2023	7	D!E15293
RCEP D	2024	2024	6,5	D!F15293
RCEP D	2025	2025	6	D!G15293
RCEP D	2026	2026	5,5	D!H15293
RCEP D	2027	2027	5	D!I15293
RCEP E	2022	2022	7,5	E!D15297
RCEP E	2023	2023	6,9	E!E15297
RCEP E	2024	2024	6,4	E!F15297
RCEP E	2025	2025	5,9	E!G15297
RCEP E	2026	2026	5,3	E!H15297
RCEP E	2027	2027	4,8	E!I15297
RCEP F	2022	2022	7,5	F!D15294
RCEP F	2023	2023	6,9	F!E15294
RCEP F	2024	2024	6,4	F!F15294
RCEP F	2025	2025	5,9	F!G15294
RCEP F	2026	2026	5,3	F!H15294
RCEP F	2027	2027	4,8	F!I15294
VIFTA	2024	2024	6.9	VI!F14258
VIFTA	2025	2025	5.7	VI!G14258
VIFTA	2026	2026	4.6	VI!H14258
VIFTA	2027	2027	3.4	VI!I14258

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	RCEP (Annex C) 8%: the preferential rate is equal to or higher than the MFN rate (8%) in the source tariff – claiming the FTA brings no saving.	MFN 8%		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 8539.39 has 4 lines; 8539.39.90 is distinguished from its siblings by: Other.	8539.39.10 Tubes for compact fluorescent lamps; 8539.39.20 Cold cathode fluorescent lamps (CCFLs) for backlighting of flat panel displays; 8539.39.40 Other fluorescent cold cathode types	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 8539.39.90. 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 8% for 8539.39.90 was checked against BT2026 (cell BT2026!N15942), 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.