Vietnam Tariff Intelligence

HS 8540.40.90 detail

HS code	8540.40.90
Description	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes) / - Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm: / - - Other
Unit	chiếc
Generated	04/11/2026 00:45:43
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/85404090/

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!K15963
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15963
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15963
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!E15306
ATIGA	2022	2022	0	AT!E15235
ATIGA	2023	2023	0	AT!F15235
ATIGA	2024	2024	0	AT!G15235
ATIGA	2025	2025	0	AT!H15235
ATIGA	2026	2026	0	AT!I15235
ATIGA	2027	2027	0	AT!J15235
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15291
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15291
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15291
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15291

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15291
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15291
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15292
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15292
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15292
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15292
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15292
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15292
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15293
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15241
AIFTA	30/12/2022	2022	0	AI!F15249
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15249
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15249
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15249
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15249
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15249
VKFTA	2022	2022	0	VK!E15289
VKFTA	2023	2023	0	VK!F15289
VKFTA	2024	2024	0	VK!G15289
VKFTA	2025	2025	0	VK!H15289
VKFTA	2026	2026	0	VK!I15289
VKFTA	2027	2027	0	VK!J15289
VCFTA	2022	2022	0	VC!D15351
VCFTA	2023	2023	0	VC!E15351
VCFTA	2024	2024	0	VC!F15351
VCFTA	2025	2025	0	VC!G15351

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15351
VCFTA	2027	2027	0	VC!I15351
VN-EAEU	2022	2022	*	EAV!D15325
VN-EAEU	2023	2023	*	EAV!E15325
VN-EAEU	2024	2024	*	EAV!F15325
VN-EAEU	2025	2025	*	EAV!G15325
VN-EAEU	2026	2026	*	EAV!H15325
VN-EAEU	2027	2027	*	EAV!I15325
AHKFTA	2022	2022	0	AKH!D15328
AHKFTA	2023	2023	0	AKH!E15328
AHKFTA	2024	2024	0	AKH!F15328
AHKFTA	2025	2025	0	AKH!G15328
AHKFTA	2026	2026	0	AKH!H15328
AHKFTA	2027	2027	0	AKH!I15328
EVFTA	2022	2022	0	EV-NK!D15334
EVFTA	2023	2023	0	EV-NK!E15334
EVFTA	2024	2024	0	EV-NK!F15334
EVFTA	2025	2025	0	EV-NK!G15334
EVFTA	2026	2026	0	EV-NK!H15334
EVFTA	2027	2027	0	EV-NK!I15334
UKVFTA	2022	2022	0	UKV!D15333
UKVFTA	2023	2023	0	UKV!E15333
UKVFTA	2024	2024	0	UKV!F15333
UKVFTA	2025	2025	0	UKV!G15333
UKVFTA	2026	2026	0	UKV!H15333
UKVFTA	2027	2027	0	UKV!I15333

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15322
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15322
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15322
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15322
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15322
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15322
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15322
RCEP A	2022	2022	0	RCEPT-A!D15316
RCEP A	2023	2023	0	RCEPT-A!E15316
RCEP A	2024	2024	0	RCEPT-A!F15316
RCEP A	2025	2025	0	RCEPT-A!G15316
RCEP A	2026	2026	0	RCEPT-A!H15316
RCEP A	2027	2027	0	RCEPT-A!I15316
RCEP B	2022	2022	0	B!D15316
RCEP B	2023	2023	0	B!E15316
RCEP B	2024	2024	0	B!F15316
RCEP B	2025	2025	0	B!G15316
RCEP B	2026	2026	0	B!H15316
RCEP B	2027	2027	0	B!I15316
RCEP C	2022	2022	0	C!D15316
RCEP C	2023	2023	0	C!E15316
RCEP C	2024	2024	0	C!F15316
RCEP C	2025	2025	0	C!G15316
RCEP C	2026	2026	0	C!H15316
RCEP C	2027	2027	0	C!I15316
RCEP D	2022	2022	0	D!D15315

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15315
RCEP D	2024	2024	0	D!F15315
RCEP D	2025	2025	0	D!G15315
RCEP D	2026	2026	0	D!H15315
RCEP D	2027	2027	0	D!I15315
RCEP E	2022	2022	0	E!D15319
RCEP E	2023	2023	0	E!E15319
RCEP E	2024	2024	0	E!F15319
RCEP E	2025	2025	0	E!G15319
RCEP E	2026	2026	0	E!H15319
RCEP E	2027	2027	0	E!I15319
RCEP F	2022	2022	0	F!D15316
RCEP F	2023	2023	0	F!E15316
RCEP F	2024	2024	0	F!F15316
RCEP F	2025	2025	0	F!G15316
RCEP F	2026	2026	0	F!H15316
RCEP F	2027	2027	0	F!I15316
VIFTA	2024	2024	0	VI!F14284
VIFTA	2025	2025	0	VI!G14284
VIFTA	2026	2026	0	VI!H14284
VIFTA	2027	2027	0	VI!I14284

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): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)		11/2018/TT-BTTTT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8540.40 has 2 lines; 8540.40.90 is distinguished from its siblings by: Other.	8540.40.10 Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	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 8540.40.90. 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 0% for 8540.40.90 was checked against BT2026 (cell BT2026!N15963), 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
SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.