Vietnam Tariff Intelligence

HS 8540.89.00 detail

HS code	8540.89.00
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) / - Other valves and tubes: / - - Other
Unit	chiếc
Generated	02/11/2026 18:02:14
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/85408900/

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!K15970
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15970
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15970
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E15313

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15242
ATIGA	2023	2023	0	AT!F15242
ATIGA	2024	2024	0	AT!G15242
ATIGA	2025	2025	0	AT!H15242
ATIGA	2026	2026	0	AT!I15242
ATIGA	2027	2027	0	AT!J15242
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15298
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15298
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15298
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15298
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15298
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15298
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15299
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15299
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15299
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15299
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15299
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15299
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15300
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15248
AIFTA	30/12/2022	2022	0	AI!F15256
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15256
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15256
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15256
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15256
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15256

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15296
VKFTA	2023	2023	0	VK!F15296
VKFTA	2024	2024	0	VK!G15296
VKFTA	2025	2025	0	VK!H15296
VKFTA	2026	2026	0	VK!I15296
VKFTA	2027	2027	0	VK!J15296
VCFTA	2022	2022	0	VC!D15358
VCFTA	2023	2023	0	VC!E15358
VCFTA	2024	2024	0	VC!F15358
VCFTA	2025	2025	0	VC!G15358
VCFTA	2026	2026	0	VC!H15358
VCFTA	2027	2027	0	VC!I15358
VN-EAEU	2022	2022	0	EAV!D15332
VN-EAEU	2023	2023	0	EAV!E15332
VN-EAEU	2024	2024	0	EAV!F15332
VN-EAEU	2025	2025	0	EAV!G15332
VN-EAEU	2026	2026	0	EAV!H15332
VN-EAEU	2027	2027	0	EAV!I15332
AHKFTA	2022	2022	0	AKH!D15335
AHKFTA	2023	2023	0	AKH!E15335
AHKFTA	2024	2024	0	AKH!F15335
AHKFTA	2025	2025	0	AKH!G15335
AHKFTA	2026	2026	0	AKH!H15335
AHKFTA	2027	2027	0	AKH!I15335
EVFTA	2022	2022	0	EV-NK!D15341
EVFTA	2023	2023	0	EV-NK!E15341

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15341
EVFTA	2025	2025	0	EV-NK!G15341
EVFTA	2026	2026	0	EV-NK!H15341
EVFTA	2027	2027	0	EV-NK!I15341
UKVFTA	2022	2022	0	UKV!D15340
UKVFTA	2023	2023	0	UKV!E15340
UKVFTA	2024	2024	0	UKV!F15340
UKVFTA	2025	2025	0	UKV!G15340
UKVFTA	2026	2026	0	UKV!H15340
UKVFTA	2027	2027	0	UKV!I15340
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15329
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15329
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15329
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15329
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15329
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15329
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15329
RCEP A	2022	2022	0	RCEPT-A!D15323
RCEP A	2023	2023	0	RCEPT-A!E15323
RCEP A	2024	2024	0	RCEPT-A!F15323
RCEP A	2025	2025	0	RCEPT-A!G15323
RCEP A	2026	2026	0	RCEPT-A!H15323
RCEP A	2027	2027	0	RCEPT-A!I15323
RCEP B	2022	2022	0	B!D15323
RCEP B	2023	2023	0	B!E15323
RCEP B	2024	2024	0	B!F15323

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15323
RCEP B	2026	2026	0	B!H15323
RCEP B	2027	2027	0	B!I15323
RCEP C	2022	2022	0	C!D15323
RCEP C	2023	2023	0	C!E15323
RCEP C	2024	2024	0	C!F15323
RCEP C	2025	2025	0	C!G15323
RCEP C	2026	2026	0	C!H15323
RCEP C	2027	2027	0	C!I15323
RCEP D	2022	2022	0	D!D15322
RCEP D	2023	2023	0	D!E15322
RCEP D	2024	2024	0	D!F15322
RCEP D	2025	2025	0	D!G15322
RCEP D	2026	2026	0	D!H15322
RCEP D	2027	2027	0	D!I15322
RCEP E	2022	2022	0	E!D15326
RCEP E	2023	2023	0	E!E15326
RCEP E	2024	2024	0	E!F15326
RCEP E	2025	2025	0	E!G15326
RCEP E	2026	2026	0	E!H15326
RCEP E	2027	2027	0	E!I15326
RCEP F	2022	2022	0	F!D15323
RCEP F	2023	2023	0	F!E15323
RCEP F	2024	2024	0	F!F15323
RCEP F	2025	2025	0	F!G15323
RCEP F	2026	2026	0	F!H15323

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15323
VIFTA	2024	2024	0	VI!F14291
VIFTA	2025	2025	0	VI!G14291
VIFTA	2026	2026	0	VI!H14291
VIFTA	2027	2027	0	VI!I14291

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
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 8540.89.00. 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 8540.89.00 was checked against BT2026 (cell BT2026!N15970), 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.