Vietnam Tariff Intelligence

HS 8541.10.00 detail

HS code	8541.10.00
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 / - Diodes, other than photosensitive or light-emitting diodes (LED)
Unit	chiếc
Generated	05/11/2026 18:52:18
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/85411000/

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!K15975
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15975
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15975
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
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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
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!E15319
ATIGA	2022	2022	0	AT!E15248
ATIGA	2023	2023	0	AT!F15248
ATIGA	2024	2024	0	AT!G15248
ATIGA	2025	2025	0	AT!H15248
ATIGA	2026	2026	0	AT!I15248
ATIGA	2027	2027	0	AT!J15248
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15304
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15304
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15304
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15304

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15304
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15304
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15305
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15305
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15305
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15305
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15305
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15305
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15306
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15254
AIFTA	30/12/2022	2022	0	AI!F15262
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15262
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15262
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15262
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15262
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15262
VKFTA	2022	2022	0	VK!E15302
VKFTA	2023	2023	0	VK!F15302
VKFTA	2024	2024	0	VK!G15302
VKFTA	2025	2025	0	VK!H15302
VKFTA	2026	2026	0	VK!I15302
VKFTA	2027	2027	0	VK!J15302
VCFTA	2022	2022	0	VC!D15364
VCFTA	2023	2023	0	VC!E15364
VCFTA	2024	2024	0	VC!F15364
VCFTA	2025	2025	0	VC!G15364

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15364
VCFTA	2027	2027	0	VC!I15364
VN-EAEU	2022	2022	*	EAV!D15338
VN-EAEU	2023	2023	*	EAV!E15338
VN-EAEU	2024	2024	*	EAV!F15338
VN-EAEU	2025	2025	*	EAV!G15338
VN-EAEU	2026	2026	*	EAV!H15338
VN-EAEU	2027	2027	*	EAV!I15338
AHKFTA	2022	2022	*	AKH!D15341
AHKFTA	2023	2023	*	AKH!E15341
AHKFTA	2024	2024	*	AKH!F15341
AHKFTA	2025	2025	*	AKH!G15341
AHKFTA	2026	2026	*	AKH!H15341
AHKFTA	2027	2027	*	AKH!I15341
EVFTA	2022	2022	0	EV-NK!D15347
EVFTA	2023	2023	0	EV-NK!E15347
EVFTA	2024	2024	0	EV-NK!F15347
EVFTA	2025	2025	0	EV-NK!G15347
EVFTA	2026	2026	0	EV-NK!H15347
EVFTA	2027	2027	0	EV-NK!I15347
UKVFTA	2022	2022	0	UKV!D15346
UKVFTA	2023	2023	0	UKV!E15346
UKVFTA	2024	2024	0	UKV!F15346
UKVFTA	2025	2025	0	UKV!G15346
UKVFTA	2026	2026	0	UKV!H15346
UKVFTA	2027	2027	0	UKV!I15346

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15335
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15335
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15335
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15335
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15335
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15335
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15335
RCEP A	2022	2022	0	RCEPT-A!D15329
RCEP A	2023	2023	0	RCEPT-A!E15329
RCEP A	2024	2024	0	RCEPT-A!F15329
RCEP A	2025	2025	0	RCEPT-A!G15329
RCEP A	2026	2026	0	RCEPT-A!H15329
RCEP A	2027	2027	0	RCEPT-A!I15329
RCEP B	2022	2022	0	B!D15329
RCEP B	2023	2023	0	B!E15329
RCEP B	2024	2024	0	B!F15329
RCEP B	2025	2025	0	B!G15329
RCEP B	2026	2026	0	B!H15329
RCEP B	2027	2027	0	B!I15329
RCEP C	2022	2022	0	C!D15329
RCEP C	2023	2023	0	C!E15329
RCEP C	2024	2024	0	C!F15329
RCEP C	2025	2025	0	C!G15329
RCEP C	2026	2026	0	C!H15329
RCEP C	2027	2027	0	C!I15329
RCEP D	2022	2022	0	D!D15328

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15328
RCEP D	2024	2024	0	D!F15328
RCEP D	2025	2025	0	D!G15328
RCEP D	2026	2026	0	D!H15328
RCEP D	2027	2027	0	D!I15328
RCEP E	2022	2022	0	E!D15332
RCEP E	2023	2023	0	E!E15332
RCEP E	2024	2024	0	E!F15332
RCEP E	2025	2025	0	E!G15332
RCEP E	2026	2026	0	E!H15332
RCEP E	2027	2027	0	E!I15332
RCEP F	2022	2022	0	F!D15329
RCEP F	2023	2023	0	F!E15329
RCEP F	2024	2024	0	F!F15329
RCEP F	2025	2025	0	F!G15329
RCEP F	2026	2026	0	F!H15329
RCEP F	2027	2027	0	F!I15329
VIFTA	2024	2024	0	VI!F14296
VIFTA	2025	2025	0	VI!G14296
VIFTA	2026	2026	0	VI!H14296
VIFTA	2027	2027	0	VI!I14296

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 8541.10.00. 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 8541.10.00 was checked against BT2026 (cell BT2026!N15975), 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.