Vietnam Tariff Intelligence

HS 8541.49.00 detail

HS code	8541.49.00
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 / - Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light-emitting diodes (LED): / - - Other
Unit	chiếc
Generated	07/11/2026 14:51:22
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/85414900/

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!K15984
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15984
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15984
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!E15328
ATIGA	2022	2022	0	AT!E15257
ATIGA	2023	2023	0	AT!F15257
ATIGA	2024	2024	0	AT!G15257
ATIGA	2025	2025	0	AT!H15257
ATIGA	2026	2026	0	AT!I15257
ATIGA	2027	2027	0	AT!J15257
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15313
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15313
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15313
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15313

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15313
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15313
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15314
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15314
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15314
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15314
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15314
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15314
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15315
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15263
AIFTA	30/12/2022	2022	0	AI!F15271
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15271
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15271
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15271
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15271
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15271
VKFTA	2022	2022	0	VK!E15311
VKFTA	2023	2023	0	VK!F15311
VKFTA	2024	2024	0	VK!G15311
VKFTA	2025	2025	0	VK!H15311
VKFTA	2026	2026	0	VK!I15311
VKFTA	2027	2027	0	VK!J15311
VCFTA	2022	2022	0	VC!D15373
VCFTA	2023	2023	0	VC!E15373
VCFTA	2024	2024	0	VC!F15373
VCFTA	2025	2025	0	VC!G15373

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15373
VCFTA	2027	2027	0	VC!I15373
VN-EAEU	2022	2022	*	EAV!D15347
VN-EAEU	2023	2023	*	EAV!E15347
VN-EAEU	2024	2024	*	EAV!F15347
VN-EAEU	2025	2025	*	EAV!G15347
VN-EAEU	2026	2026	*	EAV!H15347
VN-EAEU	2027	2027	*	EAV!I15347
AHKFTA	2022	2022	0	AKH!D15350
AHKFTA	2023	2023	0	AKH!E15350
AHKFTA	2024	2024	0	AKH!F15350
AHKFTA	2025	2025	0	AKH!G15350
AHKFTA	2026	2026	0	AKH!H15350
AHKFTA	2027	2027	0	AKH!I15350
EVFTA	2022	2022	0	EV-NK!D15356
EVFTA	2023	2023	0	EV-NK!E15356
EVFTA	2024	2024	0	EV-NK!F15356
EVFTA	2025	2025	0	EV-NK!G15356
EVFTA	2026	2026	0	EV-NK!H15356
EVFTA	2027	2027	0	EV-NK!I15356
UKVFTA	2022	2022	0	UKV!D15355
UKVFTA	2023	2023	0	UKV!E15355
UKVFTA	2024	2024	0	UKV!F15355
UKVFTA	2025	2025	0	UKV!G15355
UKVFTA	2026	2026	0	UKV!H15355
UKVFTA	2027	2027	0	UKV!I15355

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15344
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15344
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15344
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15344
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15344
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15344
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15344
RCEP A	2022	2022	0	RCEPT-A!D15338
RCEP A	2023	2023	0	RCEPT-A!E15338
RCEP A	2024	2024	0	RCEPT-A!F15338
RCEP A	2025	2025	0	RCEPT-A!G15338
RCEP A	2026	2026	0	RCEPT-A!H15338
RCEP A	2027	2027	0	RCEPT-A!I15338
RCEP B	2022	2022	0	B!D15338
RCEP B	2023	2023	0	B!E15338
RCEP B	2024	2024	0	B!F15338
RCEP B	2025	2025	0	B!G15338
RCEP B	2026	2026	0	B!H15338
RCEP B	2027	2027	0	B!I15338
RCEP C	2022	2022	0	C!D15338
RCEP C	2023	2023	0	C!E15338
RCEP C	2024	2024	0	C!F15338
RCEP C	2025	2025	0	C!G15338
RCEP C	2026	2026	0	C!H15338
RCEP C	2027	2027	0	C!I15338
RCEP D	2022	2022	0	D!D15337

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E15337
RCEP D	2024	2024	0	D!F15337
RCEP D	2025	2025	0	D!G15337
RCEP D	2026	2026	0	D!H15337
RCEP D	2027	2027	0	D!I15337
RCEP E	2022	2022	0	E!D15341
RCEP E	2023	2023	0	E!E15341
RCEP E	2024	2024	0	E!F15341
RCEP E	2025	2025	0	E!G15341
RCEP E	2026	2026	0	E!H15341
RCEP E	2027	2027	0	E!I15341
RCEP F	2022	2022	0	F!D15338
RCEP F	2023	2023	0	F!E15338
RCEP F	2024	2024	0	F!F15338
RCEP F	2025	2025	0	F!G15338
RCEP F	2026	2026	0	F!H15338
RCEP F	2027	2027	0	F!I15338
VIFTA	2024	2024	0	VI!F14305
VIFTA	2025	2025	0	VI!G14305
VIFTA	2026	2026	0	VI!H14305
VIFTA	2027	2027	0	VI!I14305

Advisory & warnings

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

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8541.49.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8541.49.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8541.49.00. 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 8541.49.00 was checked against BT2026 (cell BT2026!N15984), 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.