Vietnam Tariff Intelligence

HS 8513.90.10 detail

HS code	8513.90.10
Description	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12 / - Parts: / - - Of miners’ helmet lamps or quarrymen’s lamps
Unit	kg/chiếc
Generated	05/11/2026 12:32:49
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/85139010/

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!K15243
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15243
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15243
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
ACFTA	0 (-TH)	0% (except TH)	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(-TH)	0% (except TH)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E14548
ATIGA	2022	2022	0	AT!E14489
ATIGA	2023	2023	0	AT!F14489
ATIGA	2024	2024	0	AT!G14489
ATIGA	2025	2025	0	AT!H14489
ATIGA	2026	2026	0	AT!I14489
ATIGA	2027	2027	0	AT!J14489
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14543
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14543
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14543

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14543
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14543
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14543
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14544
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14544
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14544
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14544
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14544
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14544
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14547
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14495
AIFTA	30/12/2022	2022	0	AI!F14503
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14503
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14503
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14503
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14503
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14503
VKFTA	2022	2022	0	VK!E14534
VKFTA	2023	2023	0	VK!F14534
VKFTA	2024	2024	0	VK!G14534
VKFTA	2025	2025	0	VK!H14534
VKFTA	2026	2026	0	VK!I14534
VKFTA	2027	2027	0	VK!J14534
VCFTA	2022	2022	0	VC!D14589
VCFTA	2023	2023	0	VC!E14589
VCFTA	2024	2024	0	VC!F14589

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G14589
VCFTA	2026	2026	0	VC!H14589
VCFTA	2027	2027	0	VC!I14589
VN-EAEU	2022	2022	0	EAV!D14566
VN-EAEU	2023	2023	0	EAV!E14566
VN-EAEU	2024	2024	0	EAV!F14566
VN-EAEU	2025	2025	0	EAV!G14566
VN-EAEU	2026	2026	0	EAV!H14566
VN-EAEU	2027	2027	0	EAV!I14566
AHKFTA	2022	2022	0	AKH!D14566
AHKFTA	2023	2023	0	AKH!E14566
AHKFTA	2024	2024	0	AKH!F14566
AHKFTA	2025	2025	0	AKH!G14566
AHKFTA	2026	2026	0	AKH!H14566
AHKFTA	2027	2027	0	AKH!I14566
EVFTA	2022	2022	0	EV-NK!D14581
EVFTA	2023	2023	0	EV-NK!E14581
EVFTA	2024	2024	0	EV-NK!F14581
EVFTA	2025	2025	0	EV-NK!G14581
EVFTA	2026	2026	0	EV-NK!H14581
EVFTA	2027	2027	0	EV-NK!I14581
UKVFTA	2022	2022	0	UKV!D14580
UKVFTA	2023	2023	0	UKV!E14580
UKVFTA	2024	2024	0	UKV!F14580
UKVFTA	2025	2025	0	UKV!G14580
UKVFTA	2026	2026	0	UKV!H14580

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I14580
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14573
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14573
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14573
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14573
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14573
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14573
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14573
RCEP A	2022	2022	0	RCEPT-A!D14568
RCEP A	2023	2023	0	RCEPT-A!E14568
RCEP A	2024	2024	0	RCEPT-A!F14568
RCEP A	2025	2025	0	RCEPT-A!G14568
RCEP A	2026	2026	0	RCEPT-A!H14568
RCEP A	2027	2027	0	RCEPT-A!I14568
RCEP B	2022	2022	0	B!D14568
RCEP B	2023	2023	0	B!E14568
RCEP B	2024	2024	0	B!F14568
RCEP B	2025	2025	0	B!G14568
RCEP B	2026	2026	0	B!H14568
RCEP B	2027	2027	0	B!I14568
RCEP C	2022	2022	0	C!D14568
RCEP C	2023	2023	0	C!E14568
RCEP C	2024	2024	0	C!F14568
RCEP C	2025	2025	0	C!G14568
RCEP C	2026	2026	0	C!H14568
RCEP C	2027	2027	0	C!I14568

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D14567
RCEP D	2023	2023	0	D!E14567
RCEP D	2024	2024	0	D!F14567
RCEP D	2025	2025	0	D!G14567
RCEP D	2026	2026	0	D!H14567
RCEP D	2027	2027	0	D!I14567
RCEP E	2022	2022	0	E!D14571
RCEP E	2023	2023	0	E!E14571
RCEP E	2024	2024	0	E!F14571
RCEP E	2025	2025	0	E!G14571
RCEP E	2026	2026	0	E!H14571
RCEP E	2027	2027	0	E!I14571
RCEP F	2022	2022	0	F!D14568
RCEP F	2023	2023	0	F!E14568
RCEP F	2024	2024	0	F!F14568
RCEP F	2025	2025	0	F!G14568
RCEP F	2026	2026	0	F!H14568
RCEP F	2027	2027	0	F!I14568
VIFTA	2024	2024	0	VI!F13557
VIFTA	2025	2025	0	VI!G13557
VIFTA	2026	2026	0	VI!H13557
VIFTA	2027	2027	0	VI!I13557

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8513.90 has 3 lines; 8513.90.10 is distinguished from its siblings by: Of miners’ helmet lamps or quarrymen’s lamps.	8513.90.30 Flashlight reflectors; flashlight switch slides of plastics; 8513.90.90 Other	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 8513.90.10. 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 8513.90.10 was checked against BT2026 (cell BT2026!N15243), 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.