Vietnam Tariff Intelligence

HS 8539.21.40 detail

HS code	8539.21.40
Description	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) light sources / - Other filament lamps, excluding ultra-violet or infra-red lamps: / - - Tungsten halogen: / - - - Other reflector lamp bulbs
Unit	chiếc
Generated	07/11/2026 16:51:57
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/85392140/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K15908
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N15908
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15908
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
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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)		5	AC!E15247
ATIGA	2022	2022	0	AT!E15179
ATIGA	2023	2023	0	AT!F15179
ATIGA	2024	2024	0	AT!G15179
ATIGA	2025	2025	0	AT!H15179
ATIGA	2026	2026	0	AT!I15179
ATIGA	2027	2027	0	AT!J15179
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15235
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15235
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15235
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15235

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15235
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15235
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15236
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15236
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15236
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15236
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15236
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15236
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15237
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15185
AIFTA	30/12/2022	2022	*	AI!F15193
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15193
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15193
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15193
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15193
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15193
VKFTA	2022	2022	0	VK!E15233
VKFTA	2023	2023	0	VK!F15233
VKFTA	2024	2024	0	VK!G15233
VKFTA	2025	2025	0	VK!H15233
VKFTA	2026	2026	0	VK!I15233
VKFTA	2027	2027	0	VK!J15233
VCFTA	2022	2022	2	VC!D15290
VCFTA	2023	2023	1	VC!E15290
VCFTA	2024	2024	0	VC!F15290
VCFTA	2025	2025	0	VC!G15290

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H15290
VCFTA	2027	2027	0	VC!I15290
VN-EAEU	2022	2022	2,7	EAV!D15269
VN-EAEU	2023	2023	1,8	EAV!E15269
VN-EAEU	2024	2024	0,9	EAV!F15269
VN-EAEU	2025	2025	0	EAV!G15269
VN-EAEU	2026	2026	0	EAV!H15269
VN-EAEU	2027	2027	0	EAV!I15269
AHKFTA	2022	2022	10	AKH!D15267
AHKFTA	2023	2023	10	AKH!E15267
AHKFTA	2024	2024	10	AKH!F15267
AHKFTA	2025	2025	10	AKH!G15267
AHKFTA	2026	2026	10	AKH!H15267
AHKFTA	2027	2027	10	AKH!I15267
EVFTA	2022	2022	5	EV-NK!D15273
EVFTA	2023	2023	3,3	EV-NK!E15273
EVFTA	2024	2024	1,6	EV-NK!F15273
EVFTA	2025	2025	0	EV-NK!G15273
EVFTA	2026	2026	0	EV-NK!H15273
EVFTA	2027	2027	0	EV-NK!I15273
UKVFTA	2022	2022	5	UKV!D15272
UKVFTA	2023	2023	3,3	UKV!E15272
UKVFTA	2024	2024	1,6	UKV!F15272
UKVFTA	2025	2025	0	UKV!G15272
UKVFTA	2026	2026	0	UKV!H15272
UKVFTA	2027	2027	0	UKV!I15272

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15263
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15263
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15263
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15263
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15263
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15263
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15263
RCEP A	2022	2022	9,3	RCEPT-A!D15260
RCEP A	2023	2023	8,7	RCEPT-A!E15260
RCEP A	2024	2024	8	RCEPT-A!F15260
RCEP A	2025	2025	7,3	RCEPT-A!G15260
RCEP A	2026	2026	6,7	RCEPT-A!H15260
RCEP A	2027	2027	6	RCEPT-A!I15260
RCEP B	2022	2022	9,3	B!D15260
RCEP B	2023	2023	8,7	B!E15260
RCEP B	2024	2024	8	B!F15260
RCEP B	2025	2025	7,3	B!G15260
RCEP B	2026	2026	6,7	B!H15260
RCEP B	2027	2027	6	B!I15260
RCEP C	2022	2022	10	C!D15260
RCEP C	2023	2023	10	C!E15260
RCEP C	2024	2024	10	C!F15260
RCEP C	2025	2025	10	C!G15260
RCEP C	2026	2026	10	C!H15260
RCEP C	2027	2027	10	C!I15260
RCEP D	2022	2022	9,4	D!D15259

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,8	D!E15259
RCEP D	2024	2024	8,1	D!F15259
RCEP D	2025	2025	7,5	D!G15259
RCEP D	2026	2026	6,9	D!H15259
RCEP D	2027	2027	6,3	D!I15259
RCEP E	2022	2022	9,3	E!D15263
RCEP E	2023	2023	8,7	E!E15263
RCEP E	2024	2024	8	E!F15263
RCEP E	2025	2025	7,3	E!G15263
RCEP E	2026	2026	6,7	E!H15263
RCEP E	2027	2027	6	E!I15263
RCEP F	2022	2022	9,3	F!D15260
RCEP F	2023	2023	8,7	F!E15260
RCEP F	2024	2024	8	F!F15260
RCEP F	2025	2025	7,3	F!G15260
RCEP F	2026	2026	6,7	F!H15260
RCEP F	2027	2027	6	F!I15260
VIFTA	2024	2024	8.6	VI!F14224
VIFTA	2025	2025	7.1	VI!G14224
VIFTA	2026	2026	5.7	VI!H14224
VIFTA	2027	2027	4.3	VI!I14224

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): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 10%, RCEP (Annex C) 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.21 has 4 lines; 8539.21.40 is distinguished from its siblings by: Other reflector lamp bulbs.	8539.21.20 Of a kind used in medical equipment; 8539.21.30 Of a kind used for motor vehicles; 8539.21.90 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 8539.21.40. 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 10% for 8539.21.40 was checked against BT2026 (cell BT2026!N15908), 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
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.