Vietnam Tariff Intelligence

HS 8539.21.90 detail

HS code	8539.21.90
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
Unit	chiếc
Generated	09/11/2026 13:52:42
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/85392190/

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!K15909
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15909
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15909
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	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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)		0	AC!E15248
ATIGA	2022	2022	0	AT!E15180
ATIGA	2023	2023	0	AT!F15180
ATIGA	2024	2024	0	AT!G15180
ATIGA	2025	2025	0	AT!H15180
ATIGA	2026	2026	0	AT!I15180
ATIGA	2027	2027	0	AT!J15180
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15236
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15236
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15236

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15236
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15236
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15236
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15237
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15237
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15237
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15237
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15237
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15237
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15238
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15186
AIFTA	30/12/2022	2022	*	AI!F15194
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G15194
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H15194
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I15194
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J15194
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K15194
VKFTA	2022	2022	0	VK!E15234
VKFTA	2023	2023	0	VK!F15234
VKFTA	2024	2024	0	VK!G15234
VKFTA	2025	2025	0	VK!H15234
VKFTA	2026	2026	0	VK!I15234
VKFTA	2027	2027	0	VK!J15234
VCFTA	2022	2022	0	VC!D15291
VCFTA	2023	2023	0	VC!E15291
VCFTA	2024	2024	0	VC!F15291

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G15291
VCFTA	2026	2026	0	VC!H15291
VCFTA	2027	2027	0	VC!I15291
VN-EAEU	2022	2022	0	EAV!D15270
VN-EAEU	2023	2023	0	EAV!E15270
VN-EAEU	2024	2024	0	EAV!F15270
VN-EAEU	2025	2025	0	EAV!G15270
VN-EAEU	2026	2026	0	EAV!H15270
VN-EAEU	2027	2027	0	EAV!I15270
AHKFTA	2022	2022	0	AKH!D15268
AHKFTA	2023	2023	0	AKH!E15268
AHKFTA	2024	2024	0	AKH!F15268
AHKFTA	2025	2025	0	AKH!G15268
AHKFTA	2026	2026	0	AKH!H15268
AHKFTA	2027	2027	0	AKH!I15268
EVFTA	2022	2022	0	EV-NK!D15274
EVFTA	2023	2023	0	EV-NK!E15274
EVFTA	2024	2024	0	EV-NK!F15274
EVFTA	2025	2025	0	EV-NK!G15274
EVFTA	2026	2026	0	EV-NK!H15274
EVFTA	2027	2027	0	EV-NK!I15274
UKVFTA	2022	2022	0	UKV!D15273
UKVFTA	2023	2023	0	UKV!E15273
UKVFTA	2024	2024	0	UKV!F15273
UKVFTA	2025	2025	0	UKV!G15273
UKVFTA	2026	2026	0	UKV!H15273

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I15273
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15264
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15264
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15264
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15264
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15264
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15264
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15264
RCEP A	2022	2022	0	RCEPT-A!D15261
RCEP A	2023	2023	0	RCEPT-A!E15261
RCEP A	2024	2024	0	RCEPT-A!F15261
RCEP A	2025	2025	0	RCEPT-A!G15261
RCEP A	2026	2026	0	RCEPT-A!H15261
RCEP A	2027	2027	0	RCEPT-A!I15261
RCEP B	2022	2022	0	B!D15261
RCEP B	2023	2023	0	B!E15261
RCEP B	2024	2024	0	B!F15261
RCEP B	2025	2025	0	B!G15261
RCEP B	2026	2026	0	B!H15261
RCEP B	2027	2027	0	B!I15261
RCEP C	2022	2022	0	C!D15261
RCEP C	2023	2023	0	C!E15261
RCEP C	2024	2024	0	C!F15261
RCEP C	2025	2025	0	C!G15261
RCEP C	2026	2026	0	C!H15261
RCEP C	2027	2027	0	C!I15261

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D15260
RCEP D	2023	2023	0	D!E15260
RCEP D	2024	2024	0	D!F15260
RCEP D	2025	2025	0	D!G15260
RCEP D	2026	2026	0	D!H15260
RCEP D	2027	2027	0	D!I15260
RCEP E	2022	2022	0	E!D15264
RCEP E	2023	2023	0	E!E15264
RCEP E	2024	2024	0	E!F15264
RCEP E	2025	2025	0	E!G15264
RCEP E	2026	2026	0	E!H15264
RCEP E	2027	2027	0	E!I15264
RCEP F	2022	2022	0	F!D15261
RCEP F	2023	2023	0	F!E15261
RCEP F	2024	2024	0	F!F15261
RCEP F	2025	2025	0	F!G15261
RCEP F	2026	2026	0	F!H15261
RCEP F	2027	2027	0	F!I15261
VIFTA	2024	2024	0	VI!F14225
VIFTA	2025	2025	0	VI!G14225
VIFTA	2026	2026	0	VI!H14225
VIFTA	2027	2027	0	VI!I14225

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8539.21 has 4 lines; 8539.21.90 is distinguished from its siblings by: Other.	8539.21.20 Of a kind used in medical equipment; 8539.21.30 Of a kind used for motor vehicles; 8539.21.40 Other reflector lamp bulbs	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 8539.21.90. 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 8539.21.90 was checked against BT2026 (cell BT2026!N15909), 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)

Item policy
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.