Vietnam Tariff Intelligence

HS 8539.32.00 detail

HS code	8539.32.00
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 / - Discharge lamps, other than ultra-violet lamps: / - - Mercury or sodium vapour lamps; metal halide lamps
Unit	chiếc
Generated	10/11/2026 05:06:51
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/85393200/

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!K15937
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15937
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15937
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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!E15276

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15208
ATIGA	2023	2023	0	AT!F15208
ATIGA	2024	2024	0	AT!G15208
ATIGA	2025	2025	0	AT!H15208
ATIGA	2026	2026	0	AT!I15208
ATIGA	2027	2027	0	AT!J15208
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15264
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15264
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15264
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15264
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15264
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15264
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15265
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15265
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15265
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15265
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15265
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15265
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15266
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15214
AIFTA	30/12/2022	2022	0	AI!F15222
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15222
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15222
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15222
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15222
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15222

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15262
VKFTA	2023	2023	0	VK!F15262
VKFTA	2024	2024	0	VK!G15262
VKFTA	2025	2025	0	VK!H15262
VKFTA	2026	2026	0	VK!I15262
VKFTA	2027	2027	0	VK!J15262
VCFTA	2022	2022	0	VC!D15319
VCFTA	2023	2023	0	VC!E15319
VCFTA	2024	2024	0	VC!F15319
VCFTA	2025	2025	0	VC!G15319
VCFTA	2026	2026	0	VC!H15319
VCFTA	2027	2027	0	VC!I15319
VN-EAEU	2022	2022	0	EAV!D15298
VN-EAEU	2023	2023	0	EAV!E15298
VN-EAEU	2024	2024	0	EAV!F15298
VN-EAEU	2025	2025	0	EAV!G15298
VN-EAEU	2026	2026	0	EAV!H15298
VN-EAEU	2027	2027	0	EAV!I15298
AHKFTA	2022	2022	0	AKH!D15296
AHKFTA	2023	2023	0	AKH!E15296
AHKFTA	2024	2024	0	AKH!F15296
AHKFTA	2025	2025	0	AKH!G15296
AHKFTA	2026	2026	0	AKH!H15296
AHKFTA	2027	2027	0	AKH!I15296
EVFTA	2022	2022	0	EV-NK!D15302
EVFTA	2023	2023	0	EV-NK!E15302

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15302
EVFTA	2025	2025	0	EV-NK!G15302
EVFTA	2026	2026	0	EV-NK!H15302
EVFTA	2027	2027	0	EV-NK!I15302
UKVFTA	2022	2022	0	UKV!D15301
UKVFTA	2023	2023	0	UKV!E15301
UKVFTA	2024	2024	0	UKV!F15301
UKVFTA	2025	2025	0	UKV!G15301
UKVFTA	2026	2026	0	UKV!H15301
UKVFTA	2027	2027	0	UKV!I15301
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15292
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15292
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15292
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15292
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15292
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15292
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15292
RCEP A	2022	2022	0	RCEPT-A!D15289
RCEP A	2023	2023	0	RCEPT-A!E15289
RCEP A	2024	2024	0	RCEPT-A!F15289
RCEP A	2025	2025	0	RCEPT-A!G15289
RCEP A	2026	2026	0	RCEPT-A!H15289
RCEP A	2027	2027	0	RCEPT-A!I15289
RCEP B	2022	2022	0	B!D15289
RCEP B	2023	2023	0	B!E15289
RCEP B	2024	2024	0	B!F15289

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15289
RCEP B	2026	2026	0	B!H15289
RCEP B	2027	2027	0	B!I15289
RCEP C	2022	2022	0	C!D15289
RCEP C	2023	2023	0	C!E15289
RCEP C	2024	2024	0	C!F15289
RCEP C	2025	2025	0	C!G15289
RCEP C	2026	2026	0	C!H15289
RCEP C	2027	2027	0	C!I15289
RCEP D	2022	2022	0	D!D15288
RCEP D	2023	2023	0	D!E15288
RCEP D	2024	2024	0	D!F15288
RCEP D	2025	2025	0	D!G15288
RCEP D	2026	2026	0	D!H15288
RCEP D	2027	2027	0	D!I15288
RCEP E	2022	2022	0	E!D15292
RCEP E	2023	2023	0	E!E15292
RCEP E	2024	2024	0	E!F15292
RCEP E	2025	2025	0	E!G15292
RCEP E	2026	2026	0	E!H15292
RCEP E	2027	2027	0	E!I15292
RCEP F	2022	2022	0	F!D15289
RCEP F	2023	2023	0	F!E15289
RCEP F	2024	2024	0	F!F15289
RCEP F	2025	2025	0	F!G15289
RCEP F	2026	2026	0	F!H15289

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15289
VIFTA	2024	2024	0	VI!F14253
VIFTA	2025	2025	0	VI!G14253
VIFTA	2026	2026	0	VI!H14253
VIFTA	2027	2027	0	VI!I14253

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
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 8539.32.00. 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 8539.32.00 was checked against BT2026 (cell BT2026!N15937), 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.