Vietnam Tariff Intelligence

HS 8539.41.00 detail

HS code	8539.41.00
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 / - Ultra-violet or infra-red lamps; arc-lamps: / - - Arc-lamps
Unit	chiếc
Generated	05/11/2026 14:01:14
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/85394100/

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!K15944
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15944
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15944
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!E15286

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15215
ATIGA	2023	2023	0	AT!F15215
ATIGA	2024	2024	0	AT!G15215
ATIGA	2025	2025	0	AT!H15215
ATIGA	2026	2026	0	AT!I15215
ATIGA	2027	2027	0	AT!J15215
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15271
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15271
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15271
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15271
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15271
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15271
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15272
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15272
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15272
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15272
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15272
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15272
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15273
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15221
AIFTA	30/12/2022	2022	0	AI!F15229
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15229
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15229
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15229
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15229
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15229

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15269
VKFTA	2023	2023	0	VK!F15269
VKFTA	2024	2024	0	VK!G15269
VKFTA	2025	2025	0	VK!H15269
VKFTA	2026	2026	0	VK!I15269
VKFTA	2027	2027	0	VK!J15269
VCFTA	2022	2022	0	VC!D15326
VCFTA	2023	2023	0	VC!E15326
VCFTA	2024	2024	0	VC!F15326
VCFTA	2025	2025	0	VC!G15326
VCFTA	2026	2026	0	VC!H15326
VCFTA	2027	2027	0	VC!I15326
VN-EAEU	2022	2022	0	EAV!D15305
VN-EAEU	2023	2023	0	EAV!E15305
VN-EAEU	2024	2024	0	EAV!F15305
VN-EAEU	2025	2025	0	EAV!G15305
VN-EAEU	2026	2026	0	EAV!H15305
VN-EAEU	2027	2027	0	EAV!I15305
AHKFTA	2022	2022	0	AKH!D15303
AHKFTA	2023	2023	0	AKH!E15303
AHKFTA	2024	2024	0	AKH!F15303
AHKFTA	2025	2025	0	AKH!G15303
AHKFTA	2026	2026	0	AKH!H15303
AHKFTA	2027	2027	0	AKH!I15303
EVFTA	2022	2022	0	EV-NK!D15309
EVFTA	2023	2023	0	EV-NK!E15309

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15309
EVFTA	2025	2025	0	EV-NK!G15309
EVFTA	2026	2026	0	EV-NK!H15309
EVFTA	2027	2027	0	EV-NK!I15309
UKVFTA	2022	2022	0	UKV!D15308
UKVFTA	2023	2023	0	UKV!E15308
UKVFTA	2024	2024	0	UKV!F15308
UKVFTA	2025	2025	0	UKV!G15308
UKVFTA	2026	2026	0	UKV!H15308
UKVFTA	2027	2027	0	UKV!I15308
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15302
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15302
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15302
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15302
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15302
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15302
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15302
RCEP A	2022	2022	0	RCEPT-A!D15296
RCEP A	2023	2023	0	RCEPT-A!E15296
RCEP A	2024	2024	0	RCEPT-A!F15296
RCEP A	2025	2025	0	RCEPT-A!G15296
RCEP A	2026	2026	0	RCEPT-A!H15296
RCEP A	2027	2027	0	RCEPT-A!I15296
RCEP B	2022	2022	0	B!D15296
RCEP B	2023	2023	0	B!E15296
RCEP B	2024	2024	0	B!F15296

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15296
RCEP B	2026	2026	0	B!H15296
RCEP B	2027	2027	0	B!I15296
RCEP C	2022	2022	0	C!D15296
RCEP C	2023	2023	0	C!E15296
RCEP C	2024	2024	0	C!F15296
RCEP C	2025	2025	0	C!G15296
RCEP C	2026	2026	0	C!H15296
RCEP C	2027	2027	0	C!I15296
RCEP D	2022	2022	0	D!D15295
RCEP D	2023	2023	0	D!E15295
RCEP D	2024	2024	0	D!F15295
RCEP D	2025	2025	0	D!G15295
RCEP D	2026	2026	0	D!H15295
RCEP D	2027	2027	0	D!I15295
RCEP E	2022	2022	0	E!D15299
RCEP E	2023	2023	0	E!E15299
RCEP E	2024	2024	0	E!F15299
RCEP E	2025	2025	0	E!G15299
RCEP E	2026	2026	0	E!H15299
RCEP E	2027	2027	0	E!I15299
RCEP F	2022	2022	0	F!D15296
RCEP F	2023	2023	0	F!E15296
RCEP F	2024	2024	0	F!F15296
RCEP F	2025	2025	0	F!G15296
RCEP F	2026	2026	0	F!H15296

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15296
VIFTA	2024	2024	0	VI!F14260
VIFTA	2025	2025	0	VI!G14260
VIFTA	2026	2026	0	VI!H14260
VIFTA	2027	2027	0	VI!I14260

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 8539.41.00. 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 8539.41.00 was checked against BT2026 (cell BT2026!N15944), 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.