Vietnam Tariff Intelligence

HS 8540.99.00 detail

HS code	8540.99.00
Description	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes) / - Parts: / - - Other
Unit	kg/chiếc
Generated	04/11/2026 11:04:44
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/85409900/

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!K15973
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N15973
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q15973
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!E15316

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E15245
ATIGA	2023	2023	0	AT!F15245
ATIGA	2024	2024	0	AT!G15245
ATIGA	2025	2025	0	AT!H15245
ATIGA	2026	2026	0	AT!I15245
ATIGA	2027	2027	0	AT!J15245
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E15301
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F15301
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G15301
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H15301
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I15301
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J15301
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E15302
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F15302
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G15302
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H15302
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I15302
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J15302
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F15303
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H15251
AIFTA	30/12/2022	2022	0	AI!F15259
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G15259
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H15259
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I15259
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J15259
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K15259

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E15299
VKFTA	2023	2023	0	VK!F15299
VKFTA	2024	2024	0	VK!G15299
VKFTA	2025	2025	0	VK!H15299
VKFTA	2026	2026	0	VK!I15299
VKFTA	2027	2027	0	VK!J15299
VCFTA	2022	2022	0	VC!D15361
VCFTA	2023	2023	0	VC!E15361
VCFTA	2024	2024	0	VC!F15361
VCFTA	2025	2025	0	VC!G15361
VCFTA	2026	2026	0	VC!H15361
VCFTA	2027	2027	0	VC!I15361
VN-EAEU	2022	2022	0	EAV!D15335
VN-EAEU	2023	2023	0	EAV!E15335
VN-EAEU	2024	2024	0	EAV!F15335
VN-EAEU	2025	2025	0	EAV!G15335
VN-EAEU	2026	2026	0	EAV!H15335
VN-EAEU	2027	2027	0	EAV!I15335
AHKFTA	2022	2022	0	AKH!D15338
AHKFTA	2023	2023	0	AKH!E15338
AHKFTA	2024	2024	0	AKH!F15338
AHKFTA	2025	2025	0	AKH!G15338
AHKFTA	2026	2026	0	AKH!H15338
AHKFTA	2027	2027	0	AKH!I15338
EVFTA	2022	2022	0	EV-NK!D15344
EVFTA	2023	2023	0	EV-NK!E15344

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F15344
EVFTA	2025	2025	0	EV-NK!G15344
EVFTA	2026	2026	0	EV-NK!H15344
EVFTA	2027	2027	0	EV-NK!I15344
UKVFTA	2022	2022	0	UKV!D15343
UKVFTA	2023	2023	0	UKV!E15343
UKVFTA	2024	2024	0	UKV!F15343
UKVFTA	2025	2025	0	UKV!G15343
UKVFTA	2026	2026	0	UKV!H15343
UKVFTA	2027	2027	0	UKV!I15343
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D15332
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E15332
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F15332
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G15332
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H15332
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I15332
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J15332
RCEP A	2022	2022	0	RCEPT-A!D15326
RCEP A	2023	2023	0	RCEPT-A!E15326
RCEP A	2024	2024	0	RCEPT-A!F15326
RCEP A	2025	2025	0	RCEPT-A!G15326
RCEP A	2026	2026	0	RCEPT-A!H15326
RCEP A	2027	2027	0	RCEPT-A!I15326
RCEP B	2022	2022	0	B!D15326
RCEP B	2023	2023	0	B!E15326
RCEP B	2024	2024	0	B!F15326

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G15326
RCEP B	2026	2026	0	B!H15326
RCEP B	2027	2027	0	B!I15326
RCEP C	2022	2022	0	C!D15326
RCEP C	2023	2023	0	C!E15326
RCEP C	2024	2024	0	C!F15326
RCEP C	2025	2025	0	C!G15326
RCEP C	2026	2026	0	C!H15326
RCEP C	2027	2027	0	C!I15326
RCEP D	2022	2022	0	D!D15325
RCEP D	2023	2023	0	D!E15325
RCEP D	2024	2024	0	D!F15325
RCEP D	2025	2025	0	D!G15325
RCEP D	2026	2026	0	D!H15325
RCEP D	2027	2027	0	D!I15325
RCEP E	2022	2022	0	E!D15329
RCEP E	2023	2023	0	E!E15329
RCEP E	2024	2024	0	E!F15329
RCEP E	2025	2025	0	E!G15329
RCEP E	2026	2026	0	E!H15329
RCEP E	2027	2027	0	E!I15329
RCEP F	2022	2022	0	F!D15326
RCEP F	2023	2023	0	F!E15326
RCEP F	2024	2024	0	F!F15326
RCEP F	2025	2025	0	F!G15326
RCEP F	2026	2026	0	F!H15326

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I15326
VIFTA	2024	2024	0	VI!F14294
VIFTA	2025	2025	0	VI!G14294
VIFTA	2026	2026	0	VI!H14294
VIFTA	2027	2027	0	VI!I14294

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): SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)		11/2018/TT-BTTTT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8540.99.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8540.99.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 8540.99.00. 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 8540.99.00 was checked against BT2026 (cell BT2026!N15973), 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

SP CNTT ĐQSD cấm NK (11/2018/TT-BTTTT)

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.