Vietnam Tariff Intelligence

HS 9405.39.00 detail

HS code	9405.39.00
Description	Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included / - Lighting strings of a kind used for Christmas trees: / - - Other
Unit	chiếc
Generated	02/11/2026 21:46:25
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://mail.vietnamtariff.com/hs-code/94053900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18604
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18604
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18604
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 (-BN)	0% (except BN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	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!E17912
ATIGA	2022	2022	0	AT!E17841
ATIGA	2023	2023	0	AT!F17841
ATIGA	2024	2024	0	AT!G17841
ATIGA	2025	2025	0	AT!H17841
ATIGA	2026	2026	0	AT!I17841
ATIGA	2027	2027	0	AT!J17841
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E17897
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17897
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17897
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17897

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17897
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17897
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E17898
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F17898
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17898
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17898
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17898
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17898
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17903
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17860
AIFTA	30/12/2022	2022	0	AI!F17855
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17855
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17855
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17855
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17855
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17855
VKFTA	2022	2022	0	VK!E17901
VKFTA	2023	2023	0	VK!F17901
VKFTA	2024	2024	0	VK!G17901
VKFTA	2025	2025	0	VK!H17901
VKFTA	2026	2026	0	VK!I17901
VKFTA	2027	2027	0	VK!J17901
VCFTA	2022	2022	6	VC!D17967
VCFTA	2023	2023	3	VC!E17967
VCFTA	2024	2024	0	VC!F17967
VCFTA	2025	2025	0	VC!G17967

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17967
VCFTA	2027	2027	0	VC!I17967
VN-EAEU	2022	2022	0	EAV!D17941
VN-EAEU	2023	2023	0	EAV!E17941
VN-EAEU	2024	2024	0	EAV!F17941
VN-EAEU	2025	2025	0	EAV!G17941
VN-EAEU	2026	2026	0	EAV!H17941
VN-EAEU	2027	2027	0	EAV!I17941
AHKFTA	2022	2022	15	AKH!D17934
AHKFTA	2023	2023	10	AKH!E17934
AHKFTA	2024	2024	10	AKH!F17934
AHKFTA	2025	2025	5	AKH!G17934
AHKFTA	2026	2026	5	AKH!H17934
AHKFTA	2027	2027	0	AKH!I17934
EVFTA	2022	2022	6,2	EV-NK!D17964
EVFTA	2023	2023	0	EV-NK!E17964
EVFTA	2024	2024	0	EV-NK!F17964
EVFTA	2025	2025	0	EV-NK!G17964
EVFTA	2026	2026	0	EV-NK!H17964
EVFTA	2027	2027	0	EV-NK!I17964
UKVFTA	2022	2022	6,2	UKV!D17963
UKVFTA	2023	2023	0	UKV!E17963
UKVFTA	2024	2024	0	UKV!F17963
UKVFTA	2025	2025	0	UKV!G17963
UKVFTA	2026	2026	0	UKV!H17963
UKVFTA	2027	2027	0	UKV!I17963

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18057
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18057
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18057
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18057
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18057
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18057
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18057
RCEP A	2022	2022	22,5	RCEPT-A!D17926
RCEP A	2023	2023	20	RCEPT-A!E17926
RCEP A	2024	2024	17,5	RCEPT-A!F17926
RCEP A	2025	2025	15	RCEPT-A!G17926
RCEP A	2026	2026	12,5	RCEPT-A!H17926
RCEP A	2027	2027	10	RCEPT-A!I17926
RCEP B	2022	2022	22,5	B!D17926
RCEP B	2023	2023	20	B!E17926
RCEP B	2024	2024	17,5	B!F17926
RCEP B	2025	2025	15	B!G17926
RCEP B	2026	2026	12,5	B!H17926
RCEP B	2027	2027	10	B!I17926
RCEP C	2022	2022	22,5	C!D17924
RCEP C	2023	2023	20	C!E17924
RCEP C	2024	2024	17,5	C!F17924
RCEP C	2025	2025	15	C!G17924
RCEP C	2026	2026	12,5	C!H17924
RCEP C	2027	2027	10	C!I17924
RCEP D	2022	2022	22,7	D!D17923

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	20,5	D!E17923
RCEP D	2024	2024	18,2	D!F17923
RCEP D	2025	2025	15,9	D!G17923
RCEP D	2026	2026	13,6	D!H17923
RCEP D	2027	2027	11,4	D!I17923
RCEP E	2022	2022	22,5	E!D17927
RCEP E	2023	2023	20	E!E17927
RCEP E	2024	2024	17,5	E!F17927
RCEP E	2025	2025	15	E!G17927
RCEP E	2026	2026	12,5	E!H17927
RCEP E	2027	2027	10	E!I17927
RCEP F	2022	2022	22,5	F!D17926
RCEP F	2023	2023	20	F!E17926
RCEP F	2024	2024	17,5	F!F17926
RCEP F	2025	2025	15	F!G17926
RCEP F	2026	2026	12,5	F!H17926
RCEP F	2027	2027	10	F!I17926
VIFTA	2024	2024	22.5	VI!F16805
VIFTA	2025	2025	20	VI!G16805
VIFTA	2026	2026	17.5	VI!H16805
VIFTA	2027	2027	15	VI!I16805

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		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-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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)		1182/QĐ-BCT-PL	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9405.39.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9405.39.00	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 9405.39.00. 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 25% for 9405.39.00 was checked against BT2026 (cell BT2026!N18604), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)

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.