

## HS 9405.49.50 detail

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 9405.49.50                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Description</b>         | 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 / - Other electric luminaires and lighting fittings: / - - Other: / - - - Other, of a kind used for lighting public open spaces or thoroughfares |
| <b>Unit</b>                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Generated</b>           | 01/11/2026 12:13:44                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                                                                                                                                                                                                              |
| <b>Link</b>                | <a href="https://mail.vietnamtariff.com/hs-code/94054950/">https://mail.vietnamtariff.com/hs-code/94054950/</a>                                                                                                                                                                                                                                                                                                                         |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 30           | 30%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18625 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18625 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18625 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad<br>valorem |
| ACFTA             | 0 (-BN, KH) | 0% (except BN,<br>KH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad<br>valorem |
| AIFTA             | 0           | 0%                    | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad<br>valorem |
| AJCEP             | 0           | 0%                    | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad<br>valorem |
| AKFTA             | 0           | 0%                    | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad<br>valorem |
| ATIGA             | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad<br>valorem |
| CPTPP             | 0           | 0%                    | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad<br>valorem |
| EVFTA             | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex<br>A) | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex<br>B) | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex<br>C) | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex<br>D) | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex<br>E) | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex F)    | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| UKVFTA            | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad<br>valorem |
| VCFTA             | 0           | 0%                    | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad<br>valorem |

|         |    |         |                        |                       |                       |                |               |
|---------|----|---------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VJEPA   | 0  | 0%      | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0  | 0%      | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0  | 0%      | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0  | 0%      | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| AHKFTA  | 4  | 4%      | Consolidated<br>BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad<br>valorem |
| VIFTA   | 14 | 14%     | Consolidated<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>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!E17933 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E17862 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F17862 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G17862 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H17862 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I17862 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J17862 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 1            | AJ!E17918 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F17918 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G17918 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H17918 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I17918   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J17918   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 2,5          | VJ!E17919   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 1            | VJ!F17919   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G17919   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H17919   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I17919   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J17919   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F17924   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H17881 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F17876   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G17876   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H17876   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I17876   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J17876   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K17876   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E17922   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F17922   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G17922   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H17922   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I17922   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J17922   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D17988   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E17988   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F17988   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G17988   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H17988    |
| VCFTA   | 2027   | 2027 | 0            | VC!I17988    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D17962   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E17962   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F17962   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G17962   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H17962   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I17962   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D17955   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E17955   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F17955   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G17955   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H17955   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I17955   |
| EVFTA   | 2022   | 2022 | 5            | EV-NK!D17985 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E17985 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F17985 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G17985 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H17985 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I17985 |
| UKVFTA  | 2022   | 2022 | 5            | UKV!D17984   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E17984   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F17984   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G17984   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H17984   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I17984   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D18078   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E18078   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F18078   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G18078   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H18078   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I18078   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J18078   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D17947 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E17947 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F17947 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G17947 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H17947 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I17947 |
| RCEP B | 2022   | 2022           | 0            | B!D17947       |
| RCEP B | 2023   | 2023           | 0            | B!E17947       |
| RCEP B | 2024   | 2024           | 0            | B!F17947       |
| RCEP B | 2025   | 2025           | 0            | B!G17947       |
| RCEP B | 2026   | 2026           | 0            | B!H17947       |
| RCEP B | 2027   | 2027           | 0            | B!I17947       |
| RCEP C | 2022   | 2022           | 0            | C!D17945       |
| RCEP C | 2023   | 2023           | 0            | C!E17945       |
| RCEP C | 2024   | 2024           | 0            | C!F17945       |
| RCEP C | 2025   | 2025           | 0            | C!G17945       |
| RCEP C | 2026   | 2026           | 0            | C!H17945       |
| RCEP C | 2027   | 2027           | 0            | C!I17945       |
| RCEP D | 2022   | 2022           | 0            | D!D17944       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2023   | 2023 | 0            | D!E17944  |
| RCEP D | 2024   | 2024 | 0            | D!F17944  |
| RCEP D | 2025   | 2025 | 0            | D!G17944  |
| RCEP D | 2026   | 2026 | 0            | D!H17944  |
| RCEP D | 2027   | 2027 | 0            | D!I17944  |
| RCEP E | 2022   | 2022 | 0            | E!D17948  |
| RCEP E | 2023   | 2023 | 0            | E!E17948  |
| RCEP E | 2024   | 2024 | 0            | E!F17948  |
| RCEP E | 2025   | 2025 | 0            | E!G17948  |
| RCEP E | 2026   | 2026 | 0            | E!H17948  |
| RCEP E | 2027   | 2027 | 0            | E!I17948  |
| RCEP F | 2022   | 2022 | 0            | F!D17947  |
| RCEP F | 2023   | 2023 | 0            | F!E17947  |
| RCEP F | 2024   | 2024 | 0            | F!F17947  |
| RCEP F | 2025   | 2025 | 0            | F!G17947  |
| RCEP F | 2026   | 2026 | 0            | F!H17947  |
| RCEP F | 2027   | 2027 | 0            | F!I17947  |
| VIFTA  | 2024   | 2024 | 18           | VI!F16826 |
| VIFTA  | 2025   | 2025 | 16           | VI!G16826 |
| VIFTA  | 2026   | 2026 | 14           | VI!H16826 |
| VIFTA  | 2027   | 2027 | 12           | VI!I16826 |

**Advisory & warnings**

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|
|-----------|-------|-----------|-------------|--------------|-----------------|--------------------|---------------------|

|         |        |                                                            |                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                   |                |                                                                                                         |                                                   |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 9405.49 has 7 lines; 9405.49.50 is distinguished from its siblings by: Other, of a kind used for lighting public open spaces or thoroughfares. | 9405.49.10 Searchlights; 9405.49.20 Other spotlights; 9405.49.30 Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal; 9405.49.40 Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16; 9405.49.60 Other exterior lighting; 9405.49.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.             | Not verified – check required                     |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 9405.49.50 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.                   | MOI: 9405.49.50                                                                                                                                                                                                                                                                                                                                   | 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 9405.49.50. 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 20% for 9405.49.50 was checked against BT2026 (cell BT2026!N18625), 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 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. |