Vietnam Tariff Intelligence

HS 9405.50.40 detail

HS code	9405.50.40
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 / - Non-electrical luminaires and lighting fittings: / - - Hurricane lamps
Unit	chiếc
Generated	09/11/2026 09:36:05
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/94055040/

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!K18632
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18632
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18632
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
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
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	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	21	21%	Consolidated BT2026	2026	VC	112/2022/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!E17940

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17869
ATIGA	2023	2023	0	AT!F17869
ATIGA	2024	2024	0	AT!G17869
ATIGA	2025	2025	0	AT!H17869
ATIGA	2026	2026	0	AT!I17869
ATIGA	2027	2027	0	AT!J17869
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17925
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17925
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17925
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17925
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17925
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17925
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17926
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17926
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17926
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17926
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17926
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17926
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17931
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17888
AIFTA	30/12/2022	2022	0	AI!F17883
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17883
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17883
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17883
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17883
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17883

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17929
VKFTA	2023	2023	0	VK!F17929
VKFTA	2024	2024	0	VK!G17929
VKFTA	2025	2025	0	VK!H17929
VKFTA	2026	2026	0	VK!I17929
VKFTA	2027	2027	0	VK!J17929
VCFTA	2022	2022	26	VC!D17995
VCFTA	2023	2023	26	VC!E17995
VCFTA	2024	2024	21	VC!F17995
VCFTA	2025	2025	21	VC!G17995
VCFTA	2026	2026	21	VC!H17995
VCFTA	2027	2027	21	VC!I17995
VN-EAEU	2022	2022	0	EAV!D17969
VN-EAEU	2023	2023	0	EAV!E17969
VN-EAEU	2024	2024	0	EAV!F17969
VN-EAEU	2025	2025	0	EAV!G17969
VN-EAEU	2026	2026	0	EAV!H17969
VN-EAEU	2027	2027	0	EAV!I17969
AHKFTA	2022	2022	15	AKH!D17962
AHKFTA	2023	2023	10	AKH!E17962
AHKFTA	2024	2024	10	AKH!F17962
AHKFTA	2025	2025	5	AKH!G17962
AHKFTA	2026	2026	5	AKH!H17962
AHKFTA	2027	2027	0	AKH!I17962
EVFTA	2022	2022	6,2	EV-NK!D17992
EVFTA	2023	2023	0	EV-NK!E17992

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17992
EVFTA	2025	2025	0	EV-NK!G17992
EVFTA	2026	2026	0	EV-NK!H17992
EVFTA	2027	2027	0	EV-NK!I17992
UKVFTA	2022	2022	6,2	UKV!D17991
UKVFTA	2023	2023	0	UKV!E17991
UKVFTA	2024	2024	0	UKV!F17991
UKVFTA	2025	2025	0	UKV!G17991
UKVFTA	2026	2026	0	UKV!H17991
UKVFTA	2027	2027	0	UKV!I17991
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18085
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18085
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18085
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18085
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18085
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18085
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18085
RCEP A	2022	2022	22,5	RCEPT-A!D17954
RCEP A	2023	2023	20	RCEPT-A!E17954
RCEP A	2024	2024	17,5	RCEPT-A!F17954
RCEP A	2025	2025	15	RCEPT-A!G17954
RCEP A	2026	2026	12,5	RCEPT-A!H17954
RCEP A	2027	2027	10	RCEPT-A!I17954
RCEP B	2022	2022	22,5	B!D17954
RCEP B	2023	2023	20	B!E17954
RCEP B	2024	2024	17,5	B!F17954

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G17954
RCEP B	2026	2026	12,5	B!H17954
RCEP B	2027	2027	10	B!I17954
RCEP C	2022	2022	22,5	C!D17952
RCEP C	2023	2023	20	C!E17952
RCEP C	2024	2024	17,5	C!F17952
RCEP C	2025	2025	15	C!G17952
RCEP C	2026	2026	12,5	C!H17952
RCEP C	2027	2027	10	C!I17952
RCEP D	2022	2022	22,7	D!D17951
RCEP D	2023	2023	20,5	D!E17951
RCEP D	2024	2024	18,2	D!F17951
RCEP D	2025	2025	15,9	D!G17951
RCEP D	2026	2026	13,6	D!H17951
RCEP D	2027	2027	11,4	D!I17951
RCEP E	2022	2022	22,5	E!D17955
RCEP E	2023	2023	20	E!E17955
RCEP E	2024	2024	17,5	E!F17955
RCEP E	2025	2025	15	E!G17955
RCEP E	2026	2026	12,5	E!H17955
RCEP E	2027	2027	10	E!I17955
RCEP F	2022	2022	22,5	F!D17954
RCEP F	2023	2023	20	F!E17954
RCEP F	2024	2024	17,5	F!F17954
RCEP F	2025	2025	15	F!G17954
RCEP F	2026	2026	12,5	F!H17954

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I17954
VIFTA	2024	2024	21.4	VI!F16833
VIFTA	2025	2025	17.9	VI!G16833
VIFTA	2026	2026	14.3	VI!H16833
VIFTA	2027	2027	10.7	VI!I16833

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-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9405.50 has 5 lines; 9405.50.40 is distinguished from its siblings by: Hurricane lamps.	9405.50.11 Of brass of a kind used for religious rites; 9405.50.19 Other; 9405.50.50 Miners' lamps and quarrymen's lamps; 9405.50.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9405.50.40. 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 9405.50.40 was checked against BT2026 (cell BT2026!N18632), 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.