Vietnam Tariff Intelligence

HS 9405.21.90 detail

HS code	9405.21.90
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 / - Electric table, desk, bedside or floor-standing luminaires: / - - Designed for use solely with light-emitting diode (LED) light sources: / - - - Other
Unit	chiếc
Generated	10/11/2026 12:04:35
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/94052190/

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!K18598
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18598
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18598
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17906
ATIGA	2022	2022	0	AT!E17835
ATIGA	2023	2023	0	AT!F17835
ATIGA	2024	2024	0	AT!G17835
ATIGA	2025	2025	0	AT!H17835
ATIGA	2026	2026	0	AT!I17835
ATIGA	2027	2027	0	AT!J17835
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17891
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17891
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17891
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17891
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17891
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17891
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17892
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17892
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17892
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17892
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17892
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17892
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17897
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17854
AIFTA	30/12/2022	2022	0	AI!F17849
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17849
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17849
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17849
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17849
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17849

VKFTA	2022	2022	0	VK!E17895
VKFTA	2023	2023	0	VK!F17895
VKFTA	2024	2024	0	VK!G17895
VKFTA	2025	2025	0	VK!H17895
VKFTA	2026	2026	0	VK!I17895
VKFTA	2027	2027	0	VK!J17895
VCFTA	2022	2022	5	VC!D17961
VCFTA	2023	2023	5	VC!E17961
VCFTA	2024	2024	0	VC!F17961
VCFTA	2025	2025	0	VC!G17961
VCFTA	2026	2026	0	VC!H17961
VCFTA	2027	2027	0	VC!I17961
VN-EAEU	2022	2022	6,8	EAV!D17935
VN-EAEU	2023	2023	4,5	EAV!E17935
VN-EAEU	2024	2024	2,3	EAV!F17935
VN-EAEU	2025	2025	0	EAV!G17935
VN-EAEU	2026	2026	0	EAV!H17935
VN-EAEU	2027	2027	0	EAV!I17935
VNCU	2022	2022	0	VNCU!D1064
VNCU	2023 - 2027		0	VNCU!E1064
AHKFTA	2022	2022	15	AKH!D17928
AHKFTA	2023	2023	10	AKH!E17928
AHKFTA	2024	2024	10	AKH!F17928
AHKFTA	2025	2025	5	AKH!G17928
AHKFTA	2026	2026	5	AKH!H17928
AHKFTA	2027	2027	0	AKH!I17928
EVFTA	2022	2022	6,2	EV-NK!D17958

EVFTA	2023	2023	0	EV-NK!E17958
EVFTA	2024	2024	0	EV-NK!F17958
EVFTA	2025	2025	0	EV-NK!G17958
EVFTA	2026	2026	0	EV-NK!H17958
EVFTA	2027	2027	0	EV-NK!I17958
UKVFTA	2022	2022	6,2	UKV!D17957
UKVFTA	2023	2023	0	UKV!E17957
UKVFTA	2024	2024	0	UKV!F17957
UKVFTA	2025	2025	0	UKV!G17957
UKVFTA	2026	2026	0	UKV!H17957
UKVFTA	2027	2027	0	UKV!I17957
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18051
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18051
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18051
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18051
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18051
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18051
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18051
RCEP A	2022	2022	0	RCEPT-A!D17920
RCEP A	2023	2023	0	RCEPT-A!E17920
RCEP A	2024	2024	0	RCEPT-A!F17920
RCEP A	2025	2025	0	RCEPT-A!G17920
RCEP A	2026	2026	0	RCEPT-A!H17920
RCEP A	2027	2027	0	RCEPT-A!I17920
RCEP B	2022	2022	0	B!D17920
RCEP B	2023	2023	0	B!E17920
RCEP B	2024	2024	0	B!F17920

RCEP B	2025	2025	0	B!G17920
RCEP B	2026	2026	0	B!H17920
RCEP B	2027	2027	0	B!I17920
RCEP C	2022	2022	0	C!D17918
RCEP C	2023	2023	0	C!E17918
RCEP C	2024	2024	0	C!F17918
RCEP C	2025	2025	0	C!G17918
RCEP C	2026	2026	0	C!H17918
RCEP C	2027	2027	0	C!I17918
RCEP D	2022	2022	0	D!D17917
RCEP D	2023	2023	0	D!E17917
RCEP D	2024	2024	0	D!F17917
RCEP D	2025	2025	0	D!G17917
RCEP D	2026	2026	0	D!H17917
RCEP D	2027	2027	0	D!I17917
RCEP E	2022	2022	0	E!D17921
RCEP E	2023	2023	0	E!E17921
RCEP E	2024	2024	0	E!F17921
RCEP E	2025	2025	0	E!G17921
RCEP E	2026	2026	0	E!H17921
RCEP E	2027	2027	0	E!I17921
RCEP F	2022	2022	0	F!D17920
RCEP F	2023	2023	0	F!E17920
RCEP F	2024	2024	0	F!F17920
RCEP F	2025	2025	0	F!G17920
RCEP F	2026	2026	0	F!H17920
RCEP F	2027	2027	0	F!I17920

VIFTA	2024	2024	22.5	VI!F16799
VIFTA	2025	2025	20	VI!G16799
VIFTA	2026	2026	17.5	VI!H16799
VIFTA	2027	2027	15	VI!I16799

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Nhóm SP chiếu sáng bằng công nghệ LED thuộc trách nhiệm quản lý của BKHCN (367/QĐ-BHKCN)		367/QĐ-BHKCN	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9405.21 has 2 lines; 9405.21.90 is distinguished from its siblings by: Other.	9405.21.10 Luminaires for operating rooms	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	9405.21.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9405.21.90	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

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 9405.21.90. 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 9405.21.90 was checked against BT2026 (cell BT2026!N18598), 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)
Nhóm SP chiếu sáng bằng công nghệ LED thuộc trách nhiệm quản lý của BKHCN (367/QĐ-BHKCN)

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.