Vietnam Tariff Intelligence

HS 9405.41.30 detail

HS code	9405.41.30
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 / - Other electric luminaires and lighting fittings: / - - Photovoltaic, designed for use solely with light-emitting diode (LED) light sources: / - - - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal
Unit	chiếc
Generated	05/11/2026 13:04:15
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/94054130/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18609
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18609
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18609
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
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	3.5	3.5%	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!E17917
ATIGA	2022	2022	0	AT!E17846
ATIGA	2023	2023	0	AT!F17846
ATIGA	2024	2024	0	AT!G17846
ATIGA	2025	2025	0	AT!H17846
ATIGA	2026	2026	0	AT!I17846
ATIGA	2027	2027	0	AT!J17846
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17902
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17902
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17902
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17902
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17902
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17902
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17903
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17903
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17903
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17903
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17903
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17903
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17908
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17865
AIFTA	30/12/2022	2022	0	AI!F17860
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17860
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17860
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17860
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17860
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17860

VKFTA	2022	2022	0	VK!E17906
VKFTA	2023	2023	0	VK!F17906
VKFTA	2024	2024	0	VK!G17906
VKFTA	2025	2025	0	VK!H17906
VKFTA	2026	2026	0	VK!I17906
VKFTA	2027	2027	0	VK!J17906
VCFTA	2022	2022	5	VC!D17972
VCFTA	2023	2023	5	VC!E17972
VCFTA	2024	2024	0	VC!F17972
VCFTA	2025	2025	0	VC!G17972
VCFTA	2026	2026	0	VC!H17972
VCFTA	2027	2027	0	VC!I17972
VN-EAEU	2022	2022	0	EAV!D17946
VN-EAEU	2023	2023	0	EAV!E17946
VN-EAEU	2024	2024	0	EAV!F17946
VN-EAEU	2025	2025	0	EAV!G17946
VN-EAEU	2026	2026	0	EAV!H17946
VN-EAEU	2027	2027	0	EAV!I17946
AHKFTA	2022	2022	0	AKH!D17939
AHKFTA	2023	2023	0	AKH!E17939
AHKFTA	2024	2024	0	AKH!F17939
AHKFTA	2025	2025	0	AKH!G17939
AHKFTA	2026	2026	0	AKH!H17939
AHKFTA	2027	2027	0	AKH!I17939
EVFTA	2022	2022	1,2	EV-NK!D17969
EVFTA	2023	2023	0	EV-NK!E17969
EVFTA	2024	2024	0	EV-NK!F17969

EVFTA	2025	2025	0	EV-NK!G17969
EVFTA	2026	2026	0	EV-NK!H17969
EVFTA	2027	2027	0	EV-NK!I17969
UKVFTA	2022	2022	1,2	UKV!D17968
UKVFTA	2023	2023	0	UKV!E17968
UKVFTA	2024	2024	0	UKV!F17968
UKVFTA	2025	2025	0	UKV!G17968
UKVFTA	2026	2026	0	UKV!H17968
UKVFTA	2027	2027	0	UKV!I17968
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18062
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18062
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18062
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18062
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18062
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18062
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18062
RCEP A	2022	2022	0	RCEPT-A!D17931
RCEP A	2023	2023	0	RCEPT-A!E17931
RCEP A	2024	2024	0	RCEPT-A!F17931
RCEP A	2025	2025	0	RCEPT-A!G17931
RCEP A	2026	2026	0	RCEPT-A!H17931
RCEP A	2027	2027	0	RCEPT-A!I17931
RCEP B	2022	2022	0	B!D17931
RCEP B	2023	2023	0	B!E17931
RCEP B	2024	2024	0	B!F17931
RCEP B	2025	2025	0	B!G17931
RCEP B	2026	2026	0	B!H17931

RCEP B	2027	2027	0	B!I17931
RCEP C	2022	2022	0	C!D17929
RCEP C	2023	2023	0	C!E17929
RCEP C	2024	2024	0	C!F17929
RCEP C	2025	2025	0	C!G17929
RCEP C	2026	2026	0	C!H17929
RCEP C	2027	2027	0	C!I17929
RCEP D	2022	2022	0	D!D17928
RCEP D	2023	2023	0	D!E17928
RCEP D	2024	2024	0	D!F17928
RCEP D	2025	2025	0	D!G17928
RCEP D	2026	2026	0	D!H17928
RCEP D	2027	2027	0	D!I17928
RCEP E	2022	2022	0	E!D17932
RCEP E	2023	2023	0	E!E17932
RCEP E	2024	2024	0	E!F17932
RCEP E	2025	2025	0	E!G17932
RCEP E	2026	2026	0	E!H17932
RCEP E	2027	2027	0	E!I17932
RCEP F	2022	2022	0	F!D17931
RCEP F	2023	2023	0	F!E17931
RCEP F	2024	2024	0	F!F17931
RCEP F	2025	2025	0	F!G17931
RCEP F	2026	2026	0	F!H17931
RCEP F	2027	2027	0	F!I17931
VIFTA	2024	2024	4,5	VI!F16810
VIFTA	2025	2025	4	VI!G16810

VIFTA	2026	2026	3.5	VI!H16810
VIFTA	2027	2027	3	VI!I16810

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
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	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 9405.41 has 5 lines; 9405.41.30 is distinguished from its siblings by: Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal.	9405.41.10 Searchlights; 9405.41.20 Other spotlights; 9405.41.40 Other, of a kind used for lighting public open spaces or thoroughfares; other exterior lighting; 9405.41.90 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	9405.41.30 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9405.41.30	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9405.41.30. 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 5% for 9405.41.30 was checked against BT2026 (cell BT2026!N18609), 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)
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.