Vietnam Tariff Intelligence

HS 9405.91.90 detail

HS code	9405.91.90
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 / - Parts: / - - Of glass: / - - - Other
Unit	chiếc
Generated	12/11/2026 10:33:54
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/94059190/

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!K18648
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18648
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18648
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
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	2.9	2.9%	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!E17956

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17885
ATIGA	2023	2023	0	AT!F17885
ATIGA	2024	2024	0	AT!G17885
ATIGA	2025	2025	0	AT!H17885
ATIGA	2026	2026	0	AT!I17885
ATIGA	2027	2027	0	AT!J17885
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17941
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17941
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17941
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17941
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17941
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17941
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17942
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17942
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17942
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17942
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17942
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17942
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17947
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17904
AIFTA	30/12/2022	2022	0	AI!F17899
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17899
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17899
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17899
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17899
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17899

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17945
VKFTA	2023	2023	0	VK!F17945
VKFTA	2024	2024	0	VK!G17945
VKFTA	2025	2025	0	VK!H17945
VKFTA	2026	2026	0	VK!I17945
VKFTA	2027	2027	0	VK!J17945
VCFTA	2022	2022	0	VC!D18011
VCFTA	2023	2023	0	VC!E18011
VCFTA	2024	2024	0	VC!F18011
VCFTA	2025	2025	0	VC!G18011
VCFTA	2026	2026	0	VC!H18011
VCFTA	2027	2027	0	VC!I18011
VN-EAEU	2022	2022	0	EAV!D17985
VN-EAEU	2023	2023	0	EAV!E17985
VN-EAEU	2024	2024	0	EAV!F17985
VN-EAEU	2025	2025	0	EAV!G17985
VN-EAEU	2026	2026	0	EAV!H17985
VN-EAEU	2027	2027	0	EAV!I17985
AHKFTA	2022	2022	0	AKH!D17978
AHKFTA	2023	2023	0	AKH!E17978
AHKFTA	2024	2024	0	AKH!F17978
AHKFTA	2025	2025	0	AKH!G17978
AHKFTA	2026	2026	0	AKH!H17978
AHKFTA	2027	2027	0	AKH!I17978
EVFTA	2022	2022	1,2	EV-NK!D18008
EVFTA	2023	2023	0	EV-NK!E18008

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18008
EVFTA	2025	2025	0	EV-NK!G18008
EVFTA	2026	2026	0	EV-NK!H18008
EVFTA	2027	2027	0	EV-NK!I18008
UKVFTA	2022	2022	1,2	UKV!D18007
UKVFTA	2023	2023	0	UKV!E18007
UKVFTA	2024	2024	0	UKV!F18007
UKVFTA	2025	2025	0	UKV!G18007
UKVFTA	2026	2026	0	UKV!H18007
UKVFTA	2027	2027	0	UKV!I18007
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18101
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18101
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18101
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18101
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18101
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18101
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18101
RCEP A	2022	2022	0	RCEPT-A!D17970
RCEP A	2023	2023	0	RCEPT-A!E17970
RCEP A	2024	2024	0	RCEPT-A!F17970
RCEP A	2025	2025	0	RCEPT-A!G17970
RCEP A	2026	2026	0	RCEPT-A!H17970
RCEP A	2027	2027	0	RCEPT-A!I17970
RCEP B	2022	2022	0	B!D17970
RCEP B	2023	2023	0	B!E17970
RCEP B	2024	2024	0	B!F17970

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17970
RCEP B	2026	2026	0	B!H17970
RCEP B	2027	2027	0	B!I17970
RCEP C	2022	2022	0	C!D17968
RCEP C	2023	2023	0	C!E17968
RCEP C	2024	2024	0	C!F17968
RCEP C	2025	2025	0	C!G17968
RCEP C	2026	2026	0	C!H17968
RCEP C	2027	2027	0	C!I17968
RCEP D	2022	2022	0	D!D17967
RCEP D	2023	2023	0	D!E17967
RCEP D	2024	2024	0	D!F17967
RCEP D	2025	2025	0	D!G17967
RCEP D	2026	2026	0	D!H17967
RCEP D	2027	2027	0	D!I17967
RCEP E	2022	2022	0	E!D17971
RCEP E	2023	2023	0	E!E17971
RCEP E	2024	2024	0	E!F17971
RCEP E	2025	2025	0	E!G17971
RCEP E	2026	2026	0	E!H17971
RCEP E	2027	2027	0	E!I17971
RCEP F	2022	2022	0	F!D17970
RCEP F	2023	2023	0	F!E17970
RCEP F	2024	2024	0	F!F17970
RCEP F	2025	2025	0	F!G17970
RCEP F	2026	2026	0	F!H17970

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17970
VIFTA	2024	2024	4.3	VI!F16849
VIFTA	2025	2025	3.6	VI!G16849
VIFTA	2026	2026	2.9	VI!H16849
VIFTA	2027	2027	2.1	VI!I16849

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 9405.91 has 5 lines; 9405.91.90 is distinguished from its siblings by: Other.	9405.91.10 For luminaires for operating rooms; 9405.91.20 For spotlights; 9405.91.40 Globes or chimneys; 9405.91.50 For searchlights	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
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 9405.91.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 9405.91.90 was checked against BT2026 (cell BT2026!N18648), 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.