Vietnam Tariff Intelligence

# HS 9405.99.40 detail

| | |
|---|---|
| **HS code** | 9405.99.40 |
| **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 / - Parts: / - - Other: / - - - For searchlights or spotlights |
| **Unit** | chiếc |
| **Generated** | 10/11/2026 08:37:09 |
| **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/94059940/ |

## 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!K18658 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18658 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18658 |
| 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 |
| 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 |
| AHKFTA | 4 | 4% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 11.4 | 11.4% | 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!E17966 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E17895 |
| ATIGA | 2023 | 2023 | 0 | AT!F17895 |
| ATIGA | 2024 | 2024 | 0 | AT!G17895 |
| ATIGA | 2025 | 2025 | 0 | AT!H17895 |
| ATIGA | 2026 | 2026 | 0 | AT!I17895 |
| ATIGA | 2027 | 2027 | 0 | AT!J17895 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E17951 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17951 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17951 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17951 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17951 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17951 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E17952 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F17952 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17952 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17952 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17952 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17952 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17957 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17914 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F17909 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G17909 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H17909 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I17909 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J17909 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K17909 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E17955 |
| VKFTA | 2023 | 2023 | 0 | VK!F17955 |
| VKFTA | 2024 | 2024 | 0 | VK!G17955 |
| VKFTA | 2025 | 2025 | 0 | VK!H17955 |
| VKFTA | 2026 | 2026 | 0 | VK!I17955 |
| VKFTA | 2027 | 2027 | 0 | VK!J17955 |
| VCFTA | 2022 | 2022 | 0 | VC!D18021 |
| VCFTA | 2023 | 2023 | 0 | VC!E18021 |
| VCFTA | 2024 | 2024 | 0 | VC!F18021 |
| VCFTA | 2025 | 2025 | 0 | VC!G18021 |
| VCFTA | 2026 | 2026 | 0 | VC!H18021 |
| VCFTA | 2027 | 2027 | 0 | VC!I18021 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D17995 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E17995 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F17995 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17995 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17995 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17995 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D17988 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E17988 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F17988 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G17988 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H17988 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I17988 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D18018 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E18018 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 0 | EV-NK!F18018 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G18018 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H18018 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I18018 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D18017 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E18017 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F18017 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G18017 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H18017 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I18017 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D18111 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E18111 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F18111 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G18111 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H18111 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I18111 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J18111 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D17980 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E17980 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F17980 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G17980 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H17980 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I17980 |
| RCEP B | 2022 | 2022 | 0 | B!D17980 |
| RCEP B | 2023 | 2023 | 0 | B!E17980 |
| RCEP B | 2024 | 2024 | 0 | B!F17980 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 0 | B!G17980 |
| RCEP B | 2026 | 2026 | 0 | B!H17980 |
| RCEP B | 2027 | 2027 | 0 | B!I17980 |
| RCEP C | 2022 | 2022 | 0 | C!D17978 |
| RCEP C | 2023 | 2023 | 0 | C!E17978 |
| RCEP C | 2024 | 2024 | 0 | C!F17978 |
| RCEP C | 2025 | 2025 | 0 | C!G17978 |
| RCEP C | 2026 | 2026 | 0 | C!H17978 |
| RCEP C | 2027 | 2027 | 0 | C!I17978 |
| RCEP D | 2022 | 2022 | 0 | D!D17977 |
| RCEP D | 2023 | 2023 | 0 | D!E17977 |
| RCEP D | 2024 | 2024 | 0 | D!F17977 |
| RCEP D | 2025 | 2025 | 0 | D!G17977 |
| RCEP D | 2026 | 2026 | 0 | D!H17977 |
| RCEP D | 2027 | 2027 | 0 | D!I17977 |
| RCEP E | 2022 | 2022 | 0 | E!D17981 |
| RCEP E | 2023 | 2023 | 0 | E!E17981 |
| RCEP E | 2024 | 2024 | 0 | E!F17981 |
| RCEP E | 2025 | 2025 | 0 | E!G17981 |
| RCEP E | 2026 | 2026 | 0 | E!H17981 |
| RCEP E | 2027 | 2027 | 0 | E!I17981 |
| RCEP F | 2022 | 2022 | 0 | F!D17980 |
| RCEP F | 2023 | 2023 | 0 | F!E17980 |
| RCEP F | 2024 | 2024 | 0 | F!F17980 |
| RCEP F | 2025 | 2025 | 0 | F!G17980 |
| RCEP F | 2026 | 2026 | 0 | F!H17980 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 0 | F!I17980 |
| VIFTA | 2024 | 2024 | 17.1 | VI!F16859 |
| VIFTA | 2025 | 2025 | 14.3 | VI!G16859 |
| VIFTA | 2026 | 2026 | 11.4 | VI!H16859 |
| VIFTA | 2027 | 2027 | 8.6 | VI!I16859 |

## 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 9405.99 has 6 lines; 9405.99.40 is distinguished from its siblings by: For searchlights or spotlights. | 9405.99.10 Lampshades of textile material; 9405.99.20 Lampshades of other material; 9405.99.30 Of luminaires of subheading 9405.50.11 or 9405.50.19; 9405.99.50 Other, of ceramic or of metal; 9405.99.90 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 |
| 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 9405.99.40. 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 20% for 9405.99.40 was checked against BT2026 (cell BT2026!N18658), 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.