Vietnam Tariff Intelligence

# Detalle del SA 9405.42.40

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|---|---|
| **Código SA** | 9405.42.40 |
| **Descripción** | 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: / - - Other, designed for use solely with light-emitting diode (LED) light sources: / - - - Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16 |
| **Unidad** | chiếc |
| **Generado** | 03/11/2026 14:03:41 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/94054240/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18616 |
| Preferencial (NMF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18616 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18616 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-BN, KH) | 0% (excepto BN, KH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 5.7 | 5,7% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E17924 |
| ATIGA | 2022 | 2022 | 0 | AT!E17853 |
| ATIGA | 2023 | 2023 | 0 | AT!F17853 |
| ATIGA | 2024 | 2024 | 0 | AT!G17853 |
| ATIGA | 2025 | 2025 | 0 | AT!H17853 |
| ATIGA | 2026 | 2026 | 0 | AT!I17853 |
| ATIGA | 2027 | 2027 | 0 | AT!J17853 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E17909 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17909 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17909 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17909 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17909 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17909 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E17910 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F17910 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17910 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17910 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17910 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17910 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17915 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17872 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F17867 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G17867 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H17867 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I17867 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J17867 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K17867 |
| VKFTA | 2022 | 2022 | 0 | VK!E17913 |
| VKFTA | 2023 | 2023 | 0 | VK!F17913 |
| VKFTA | 2024 | 2024 | 0 | VK!G17913 |
| VKFTA | 2025 | 2025 | 0 | VK!H17913 |
| VKFTA | 2026 | 2026 | 0 | VK!I17913 |
| VKFTA | 2027 | 2027 | 0 | VK!J17913 |
| VCFTA | 2022 | 2022 | 2 | VC!D17979 |
| VCFTA | 2023 | 2023 | 1 | VC!E17979 |
| VCFTA | 2024 | 2024 | 0 | VC!F17979 |
| VCFTA | 2025 | 2025 | 0 | VC!G17979 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H17979 |
| VCFTA | 2027 | 2027 | 0 | VC!I17979 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D17953 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E17953 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F17953 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17953 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17953 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17953 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D17946 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E17946 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F17946 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G17946 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H17946 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I17946 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D17976 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E17976 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F17976 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G17976 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H17976 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I17976 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D17975 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E17975 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F17975 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G17975 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H17975 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I17975 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D18069 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E18069 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F18069 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G18069 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H18069 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I18069 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J18069 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D17938 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E17938 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F17938 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G17938 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H17938 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I17938 |
| RCEP B | 2022 | 2022 | 0 | B!D17938 |
| RCEP B | 2023 | 2023 | 0 | B!E17938 |
| RCEP B | 2024 | 2024 | 0 | B!F17938 |
| RCEP B | 2025 | 2025 | 0 | B!G17938 |
| RCEP B | 2026 | 2026 | 0 | B!H17938 |
| RCEP B | 2027 | 2027 | 0 | B!I17938 |
| RCEP C | 2022 | 2022 | 0 | C!D17936 |
| RCEP C | 2023 | 2023 | 0 | C!E17936 |
| RCEP C | 2024 | 2024 | 0 | C!F17936 |
| RCEP C | 2025 | 2025 | 0 | C!G17936 |
| RCEP C | 2026 | 2026 | 0 | C!H17936 |
| RCEP C | 2027 | 2027 | 0 | C!I17936 |
| RCEP D | 2022 | 2022 | 0 | D!D17935 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E17935 |
| RCEP D | 2024 | 2024 | 0 | D!F17935 |
| RCEP D | 2025 | 2025 | 0 | D!G17935 |
| RCEP D | 2026 | 2026 | 0 | D!H17935 |
| RCEP D | 2027 | 2027 | 0 | D!I17935 |
| RCEP E | 2022 | 2022 | 0 | E!D17939 |
| RCEP E | 2023 | 2023 | 0 | E!E17939 |
| RCEP E | 2024 | 2024 | 0 | E!F17939 |
| RCEP E | 2025 | 2025 | 0 | E!G17939 |
| RCEP E | 2026 | 2026 | 0 | E!H17939 |
| RCEP E | 2027 | 2027 | 0 | E!I17939 |
| RCEP F | 2022 | 2022 | 0 | F!D17938 |
| RCEP F | 2023 | 2023 | 0 | F!E17938 |
| RCEP F | 2024 | 2024 | 0 | F!F17938 |
| RCEP F | 2025 | 2025 | 0 | F!G17938 |
| RCEP F | 2026 | 2026 | 0 | F!H17938 |
| RCEP F | 2027 | 2027 | 0 | F!I17938 |
| VIFTA | 2024 | 2024 | 8,6 | VI!F16817 |
| VIFTA | 2025 | 2025 | 7.1 | VI!G16817 |
| VIFTA | 2026 | 2026 | 5.7 | VI!H16817 |
| VIFTA | 2027 | 2027 | 4.3 | VI!I16817 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 9405.42 has 7 lines; 9405.42.40 is distinguished from its siblings by: Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16. | 9405.42.10 Searchlights; 9405.42.20 Other spotlights; 9405.42.30 Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal; 9405.42.50 Other, of a kind used for lighting public open spaces or thoroughfares; 9405.42.60 Other exterior lighting; 9405.42.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 9405.42.40 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 9405.42.40 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9405.42.40. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |

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|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 10% for 9405.42.40 was checked against BT2026 (cell BT2026!N18616), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.