Vietnam Tariff Intelligence

# Détail du SH 9405.91.50

| | |
|---|---|
| **Code SH** | 9405.91.50 |
| **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: / - - - For searchlights |
| **Unité** | chiếc |
| **Généré le** | 05/11/2026 12:47:16 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/94059150/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18647 |
| Préférentiel (NPF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18647 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18647 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA | 4 | 4% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 11.4 | 11,4% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E17955 |
| ATIGA | 2022 | 2022 | 0 | AT!E17884 |
| ATIGA | 2023 | 2023 | 0 | AT!F17884 |
| ATIGA | 2024 | 2024 | 0 | AT!G17884 |
| ATIGA | 2025 | 2025 | 0 | AT!H17884 |
| ATIGA | 2026 | 2026 | 0 | AT!I17884 |
| ATIGA | 2027 | 2027 | 0 | AT!J17884 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E17940 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17940 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17940 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17940 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17940 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17940 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E17941 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F17941 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17941 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17941 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17941 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17941 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17946 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17903 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F17898 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G17898 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H17898 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I17898 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J17898 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K17898 |
| VKFTA | 2022 | 2022 | 0 | VK!E17944 |
| VKFTA | 2023 | 2023 | 0 | VK!F17944 |
| VKFTA | 2024 | 2024 | 0 | VK!G17944 |
| VKFTA | 2025 | 2025 | 0 | VK!H17944 |
| VKFTA | 2026 | 2026 | 0 | VK!I17944 |
| VKFTA | 2027 | 2027 | 0 | VK!J17944 |
| VCFTA | 2022 | 2022 | 4 | VC!D18010 |
| VCFTA | 2023 | 2023 | 2 | VC!E18010 |
| VCFTA | 2024 | 2024 | 0 | VC!F18010 |
| VCFTA | 2025 | 2025 | 0 | VC!G18010 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H18010 |
| VCFTA | 2027 | 2027 | 0 | VC!I18010 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D17984 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E17984 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F17984 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17984 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17984 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17984 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D17977 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E17977 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F17977 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G17977 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H17977 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I17977 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D18007 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E18007 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F18007 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G18007 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H18007 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I18007 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D18006 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E18006 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F18006 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G18006 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H18006 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I18006 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D18100 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E18100 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F18100 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G18100 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H18100 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I18100 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J18100 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D17969 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E17969 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F17969 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G17969 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H17969 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I17969 |
| RCEP B | 2022 | 2022 | 0 | B!D17969 |
| RCEP B | 2023 | 2023 | 0 | B!E17969 |
| RCEP B | 2024 | 2024 | 0 | B!F17969 |
| RCEP B | 2025 | 2025 | 0 | B!G17969 |
| RCEP B | 2026 | 2026 | 0 | B!H17969 |
| RCEP B | 2027 | 2027 | 0 | B!I17969 |
| RCEP C | 2022 | 2022 | 0 | C!D17967 |
| RCEP C | 2023 | 2023 | 0 | C!E17967 |
| RCEP C | 2024 | 2024 | 0 | C!F17967 |
| RCEP C | 2025 | 2025 | 0 | C!G17967 |
| RCEP C | 2026 | 2026 | 0 | C!H17967 |
| RCEP C | 2027 | 2027 | 0 | C!I17967 |
| RCEP D | 2022 | 2022 | 0 | D!D17966 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E17966 |
| RCEP D | 2024 | 2024 | 0 | D!F17966 |
| RCEP D | 2025 | 2025 | 0 | D!G17966 |
| RCEP D | 2026 | 2026 | 0 | D!H17966 |
| RCEP D | 2027 | 2027 | 0 | D!I17966 |
| RCEP E | 2022 | 2022 | 0 | E!D17970 |
| RCEP E | 2023 | 2023 | 0 | E!E17970 |
| RCEP E | 2024 | 2024 | 0 | E!F17970 |
| RCEP E | 2025 | 2025 | 0 | E!G17970 |
| RCEP E | 2026 | 2026 | 0 | E!H17970 |
| RCEP E | 2027 | 2027 | 0 | E!I17970 |
| RCEP F | 2022 | 2022 | 0 | F!D17969 |
| RCEP F | 2023 | 2023 | 0 | F!E17969 |
| RCEP F | 2024 | 2024 | 0 | F!F17969 |
| RCEP F | 2025 | 2025 | 0 | F!G17969 |
| RCEP F | 2026 | 2026 | 0 | F!H17969 |
| RCEP F | 2027 | 2027 | 0 | F!I17969 |
| VIFTA | 2024 | 2024 | 17.1 | VI!F16848 |
| VIFTA | 2025 | 2025 | 14.3 | VI!G16848 |
| VIFTA | 2026 | 2026 | 11.4 | VI!H16848 |
| VIFTA | 2027 | 2027 | 8.6 | VI!I16848 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 9405.91 has 5 lines; 9405.91.50 is distinguished from its siblings by: For searchlights. | 9405.91.10 For luminaires for operating rooms; 9405.91.20 For spotlights; 9405.91.40 Globes or chimneys; 9405.91.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9405.91.50. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 9405.91.50 was checked against BT2026 (cell BT2026!N18647), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.