

Dettaglio SA 9405.42.30

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 9405.42.30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Descrizione          | 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: / - - - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal |
| Unità                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Generato il          | 01/11/2026 02:40:44                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Versione dei dati    | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Link                 | <a href="https://vietnamtariff.com/hs-code/94054230/">https://vietnamtariff.com/hs-code/94054230/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota              | Base giuridica | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------|----------------|------------|---------------|
| Dazio all'importazione ordinario | 7.5               | 7,5%                  | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18615 |
| Preferenziale (NPF)              | 5                 | 5%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18615 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18615 |
| Imposta speciale sui consumi     |                   | Nessun dato           |                |            |               |
| Imposta ambientale               |                   | Nessun dato           |                |            |               |
| Dazio all'esportazione           |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato           |                |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato           |                |            |               |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

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

|         |     |             |                               |                       |                       |                |             |
|---------|-----|-------------|-------------------------------|-----------------------|-----------------------|----------------|-------------|
| VCFTA   | 0   | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem  |
| VJEPA   | 0   | 0%          | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem  |
| VKFTA   | 0   | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem  |
| VN-EAEU | 0   | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem  |
| VN-LAO  | 0   | 0%          | Tariffa consolidata<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem  |
| VIFTA   | 3.5 | 3,5%        | Tariffa consolidata<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem  |
| VN-CAM  |     | Nessun dato | Nessun dato                   |                       | S                     | 56/2026/NĐ-CP  | Nessun dato |
| VNCU    |     | Nessun dato | Nessun dato                   |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |

Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte     |
|-------|----------------------------------------|------|-------------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E17923 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E17852 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F17852 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G17852 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H17852 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I17852 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J17852 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | AJ!E17908 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F17908 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G17908 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H17908 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I17908   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J17908   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E17909   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F17909   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G17909   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H17909   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I17909   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J17909   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F17914   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H17871 |
| AIFTA   | 30/12/2022                             | 2022 | 0                 | AI!F17866   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0                 | AI!G17866   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0                 | AI!H17866   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0                 | AI!I17866   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0                 | AI!J17866   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0                 | AI!K17866   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E17912   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F17912   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G17912   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H17912   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I17912   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J17912   |
| VCFTA   | 2022                                   | 2022 | 5                 | VC!D17978   |
| VCFTA   | 2023                                   | 2023 | 5                 | VC!E17978   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F17978   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G17978   |

| FTA     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H17978    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I17978    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D17952   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E17952   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F17952   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G17952   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H17952   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I17952   |
| AHKFTA  | 2022    | 2022 | 0                 | AKH!D17945   |
| AHKFTA  | 2023    | 2023 | 0                 | AKH!E17945   |
| AHKFTA  | 2024    | 2024 | 0                 | AKH!F17945   |
| AHKFTA  | 2025    | 2025 | 0                 | AKH!G17945   |
| AHKFTA  | 2026    | 2026 | 0                 | AKH!H17945   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I17945   |
| EVFTA   | 2022    | 2022 | 1,2               | EV-NK!D17975 |
| EVFTA   | 2023    | 2023 | 0                 | EV-NK!E17975 |
| EVFTA   | 2024    | 2024 | 0                 | EV-NK!F17975 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G17975 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H17975 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I17975 |
| UKVFTA  | 2022    | 2022 | 1,2               | UKV!D17974   |
| UKVFTA  | 2023    | 2023 | 0                 | UKV!E17974   |
| UKVFTA  | 2024    | 2024 | 0                 | UKV!F17974   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G17974   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H17974   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I17974   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D18068   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E18068   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F18068   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G18068   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H18068   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I18068   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J18068   |
| RCEP A | 2022    | 2022           | 0                 | RCEPT-A!D17937 |
| RCEP A | 2023    | 2023           | 0                 | RCEPT-A!E17937 |
| RCEP A | 2024    | 2024           | 0                 | RCEPT-A!F17937 |
| RCEP A | 2025    | 2025           | 0                 | RCEPT-A!G17937 |
| RCEP A | 2026    | 2026           | 0                 | RCEPT-A!H17937 |
| RCEP A | 2027    | 2027           | 0                 | RCEPT-A!I17937 |
| RCEP B | 2022    | 2022           | 0                 | B!D17937       |
| RCEP B | 2023    | 2023           | 0                 | B!E17937       |
| RCEP B | 2024    | 2024           | 0                 | B!F17937       |
| RCEP B | 2025    | 2025           | 0                 | B!G17937       |
| RCEP B | 2026    | 2026           | 0                 | B!H17937       |
| RCEP B | 2027    | 2027           | 0                 | B!I17937       |
| RCEP C | 2022    | 2022           | 0                 | C!D17935       |
| RCEP C | 2023    | 2023           | 0                 | C!E17935       |
| RCEP C | 2024    | 2024           | 0                 | C!F17935       |
| RCEP C | 2025    | 2025           | 0                 | C!G17935       |
| RCEP C | 2026    | 2026           | 0                 | C!H17935       |
| RCEP C | 2027    | 2027           | 0                 | C!I17935       |
| RCEP D | 2022    | 2022           | 0                 | D!D17934       |

| FTA    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| RCEP D | 2023    | 2023 | 0                 | D!E17934  |
| RCEP D | 2024    | 2024 | 0                 | D!F17934  |
| RCEP D | 2025    | 2025 | 0                 | D!G17934  |
| RCEP D | 2026    | 2026 | 0                 | D!H17934  |
| RCEP D | 2027    | 2027 | 0                 | D!I17934  |
| RCEP E | 2022    | 2022 | 0                 | E!D17938  |
| RCEP E | 2023    | 2023 | 0                 | E!E17938  |
| RCEP E | 2024    | 2024 | 0                 | E!F17938  |
| RCEP E | 2025    | 2025 | 0                 | E!G17938  |
| RCEP E | 2026    | 2026 | 0                 | E!H17938  |
| RCEP E | 2027    | 2027 | 0                 | E!I17938  |
| RCEP F | 2022    | 2022 | 0                 | F!D17937  |
| RCEP F | 2023    | 2023 | 0                 | F!E17937  |
| RCEP F | 2024    | 2024 | 0                 | F!F17937  |
| RCEP F | 2025    | 2025 | 0                 | F!G17937  |
| RCEP F | 2026    | 2026 | 0                 | F!H17937  |
| RCEP F | 2027    | 2027 | 0                 | F!I17937  |
| VIFTA  | 2024    | 2024 | 4,5               | VI!F16816 |
| VIFTA  | 2025    | 2025 | 4                 | VI!G16816 |
| VIFTA  | 2026    | 2026 | 3.5               | VI!H16816 |
| VIFTA  | 2027    | 2027 | 3                 | VI!I16816 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                              |                |                                                                                                          |                                                   |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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.                   | Atto citato nella fonte; validità non verificata  |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 9405.42 has 7 lines; 9405.42.30 is distinguished from its siblings by: Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships or lighthouses, of base metal. | 9405.42.10 Searchlights; 9405.42.20 Other spotlights; 9405.42.40 Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16; 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.              | Non verificato – controllo necessario             |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 9405.42.30 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.                                                                        | MOI: 9405.42.30                                                                                                                                                                                                                                                                              | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | Non verificato – controllo necessario             |
| 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 verificato – controllo necessario             |
| 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 verificato – controllo necessario             |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9405.42.30. This does NOT mean there is no risk.                                                                                                                   |                                                                                                                                                                                                                                                                                              |                | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato – controllo necessario             |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 5% for 9405.42.30 was checked against BT2026 (cell BT2026!N18615), 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. | Verificato rispetto al file tariffario di origine |

**Politica della voce**

Hàng hóa KTCN về chất lượng SP HH nhóm 2 (1182/QĐ-BCT-PL1-2021)

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.