Vietnam Tariff Intelligence

HS 9405.11.99 detail

HS code	9405.11.99
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 / - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: / - - Designed for use solely with light-emitting diode (LED) light sources: / - - - Other: / - - - - Other
Unit	chiếc
Generated	04/11/2026 22:46:32
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://vietnamtariff.com/hs-code/94051199/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18588
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N18588
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18588
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 (-BN, KH)	0% (except BN, KH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	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!E17896
ATIGA	2022	2022	0	AT!E17825
ATIGA	2023	2023	0	AT!F17825
ATIGA	2024	2024	0	AT!G17825
ATIGA	2025	2025	0	AT!H17825
ATIGA	2026	2026	0	AT!I17825
ATIGA	2027	2027	0	AT!J17825
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E17881
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17881
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17881
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17881

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17881
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17881
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17882
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17882
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17882
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17882
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17882
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17882
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17887
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17844
AIFTA	30/12/2022	2022	0	AI!F17839
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17839
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17839
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17839
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17839
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17839
VKFTA	2022	2022	0	VK!E17885
VKFTA	2023	2023	0	VK!F17885
VKFTA	2024	2024	0	VK!G17885
VKFTA	2025	2025	0	VK!H17885
VKFTA	2026	2026	0	VK!I17885
VKFTA	2027	2027	0	VK!J17885
VCFTA	2022	2022	6	VC!D17951
VCFTA	2023	2023	3	VC!E17951
VCFTA	2024	2024	0	VC!F17951
VCFTA	2025	2025	0	VC!G17951

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17951
VCFTA	2027	2027	0	VC!I17951
VN-EAEU	2022	2022	8,2	EAV!D17925
VN-EAEU	2023	2023	5,5	EAV!E17925
VN-EAEU	2024	2024	2,7	EAV!F17925
VN-EAEU	2025	2025	0	EAV!G17925
VN-EAEU	2026	2026	0	EAV!H17925
VN-EAEU	2027	2027	0	EAV!I17925
AHKFTA	2022	2022	18	AKH!D17918
AHKFTA	2023	2023	12	AKH!E17918
AHKFTA	2024	2024	12	AKH!F17918
AHKFTA	2025	2025	6	AKH!G17918
AHKFTA	2026	2026	6	AKH!H17918
AHKFTA	2027	2027	0	AKH!I17918
EVFTA	2022	2022	7,5	EV-NK!D17948
EVFTA	2023	2023	0	EV-NK!E17948
EVFTA	2024	2024	0	EV-NK!F17948
EVFTA	2025	2025	0	EV-NK!G17948
EVFTA	2026	2026	0	EV-NK!H17948
EVFTA	2027	2027	0	EV-NK!I17948
UKVFTA	2022	2022	7,5	UKV!D17947
UKVFTA	2023	2023	0	UKV!E17947
UKVFTA	2024	2024	0	UKV!F17947
UKVFTA	2025	2025	0	UKV!G17947
UKVFTA	2026	2026	0	UKV!H17947
UKVFTA	2027	2027	0	UKV!I17947

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18041
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18041
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18041
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18041
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18041
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18041
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18041
RCEP A	2022	2022	0	RCEPT-A!D17910
RCEP A	2023	2023	0	RCEPT-A!E17910
RCEP A	2024	2024	0	RCEPT-A!F17910
RCEP A	2025	2025	0	RCEPT-A!G17910
RCEP A	2026	2026	0	RCEPT-A!H17910
RCEP A	2027	2027	0	RCEPT-A!I17910
RCEP B	2022	2022	0	B!D17910
RCEP B	2023	2023	0	B!E17910
RCEP B	2024	2024	0	B!F17910
RCEP B	2025	2025	0	B!G17910
RCEP B	2026	2026	0	B!H17910
RCEP B	2027	2027	0	B!I17910
RCEP C	2022	2022	0	C!D17908
RCEP C	2023	2023	0	C!E17908
RCEP C	2024	2024	0	C!F17908
RCEP C	2025	2025	0	C!G17908
RCEP C	2026	2026	0	C!H17908
RCEP C	2027	2027	0	C!I17908
RCEP D	2022	2022	0	D!D17907

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E17907
RCEP D	2024	2024	0	D!F17907
RCEP D	2025	2025	0	D!G17907
RCEP D	2026	2026	0	D!H17907
RCEP D	2027	2027	0	D!I17907
RCEP E	2022	2022	0	E!D17911
RCEP E	2023	2023	0	E!E17911
RCEP E	2024	2024	0	E!F17911
RCEP E	2025	2025	0	E!G17911
RCEP E	2026	2026	0	E!H17911
RCEP E	2027	2027	0	E!I17911
RCEP F	2022	2022	0	F!D17910
RCEP F	2023	2023	0	F!E17910
RCEP F	2024	2024	0	F!F17910
RCEP F	2025	2025	0	F!G17910
RCEP F	2026	2026	0	F!H17910
RCEP F	2027	2027	0	F!I17910
VIFTA	2024	2024	27	VI!F16789
VIFTA	2025	2025	24	VI!G16789
VIFTA	2026	2026	21	VI!H16789
VIFTA	2027	2027	18	VI!I16789

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 9405.11 has 3 lines; 9405.11.99 is distinguished from its siblings by: Other.	9405.11.10 Luminaires for operating rooms; 9405.11.91 Spotlights	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	9405.11.99 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9405.11.99	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 9405.11.99. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 30% for 9405.11.99 was checked against BT2026 (cell BT2026!N18588), 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.