Vietnam Tariff Intelligence

HS 9405.42.40 detail

HS code	9405.42.40
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 / - 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
Unit	chiếc
Generated	07/11/2026 12:22:49
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/94054240/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18616
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N18616
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18616
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
VIFTA	5.7	5.7%	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!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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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

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 9405.42 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.	Not verified – check required
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.	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 9405.42.40. 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 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.	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.