Vietnam Tariff Intelligence

HS 9405.19.91 detail

HS code	9405.19.91
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: / - - Other: / - - - Other: / - - - - Spotlights
Unit	chiếc
Generated	06/11/2026 01:43:10
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/94051991/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18592
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18592
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18592
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	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	3.5	3.5%	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!E17900
ATIGA	2022	2022	0	AT!E17829
ATIGA	2023	2023	0	AT!F17829
ATIGA	2024	2024	0	AT!G17829
ATIGA	2025	2025	0	AT!H17829
ATIGA	2026	2026	0	AT!I17829
ATIGA	2027	2027	0	AT!J17829
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17885
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17885
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17885
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17885
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17885
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17885
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17886
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17886
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17886
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17886
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17886
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17886
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17891
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17848
AIFTA	30/12/2022	2022	0	AI!F17843
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17843
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17843
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17843
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17843
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17843

VKFTA	2022	2022	0	VK!E17889
VKFTA	2023	2023	0	VK!F17889
VKFTA	2024	2024	0	VK!G17889
VKFTA	2025	2025	0	VK!H17889
VKFTA	2026	2026	0	VK!I17889
VKFTA	2027	2027	0	VK!J17889
VCFTA	2022	2022	5	VC!D17955
VCFTA	2023	2023	5	VC!E17955
VCFTA	2024	2024	0	VC!F17955
VCFTA	2025	2025	0	VC!G17955
VCFTA	2026	2026	0	VC!H17955
VCFTA	2027	2027	0	VC!I17955
VN-EAEU	2022	2022	0	EAV!D17929
VN-EAEU	2023	2023	0	EAV!E17929
VN-EAEU	2024	2024	0	EAV!F17929
VN-EAEU	2025	2025	0	EAV!G17929
VN-EAEU	2026	2026	0	EAV!H17929
VN-EAEU	2027	2027	0	EAV!I17929
AHKFTA	2022	2022	0	AKH!D17922
AHKFTA	2023	2023	0	AKH!E17922
AHKFTA	2024	2024	0	AKH!F17922
AHKFTA	2025	2025	0	AKH!G17922
AHKFTA	2026	2026	0	AKH!H17922
AHKFTA	2027	2027	0	AKH!I17922
EVFTA	2022	2022	1,2	EV-NK!D17952
EVFTA	2023	2023	0	EV-NK!E17952
EVFTA	2024	2024	0	EV-NK!F17952

EVFTA	2025	2025	0	EV-NK!G17952
EVFTA	2026	2026	0	EV-NK!H17952
EVFTA	2027	2027	0	EV-NK!I17952
UKVFTA	2022	2022	1,2	UKV!D17951
UKVFTA	2023	2023	0	UKV!E17951
UKVFTA	2024	2024	0	UKV!F17951
UKVFTA	2025	2025	0	UKV!G17951
UKVFTA	2026	2026	0	UKV!H17951
UKVFTA	2027	2027	0	UKV!I17951
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18045
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18045
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18045
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18045
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18045
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18045
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18045
RCEP A	2022	2022	0	RCEPT-A!D17914
RCEP A	2023	2023	0	RCEPT-A!E17914
RCEP A	2024	2024	0	RCEPT-A!F17914
RCEP A	2025	2025	0	RCEPT-A!G17914
RCEP A	2026	2026	0	RCEPT-A!H17914
RCEP A	2027	2027	0	RCEPT-A!I17914
RCEP B	2022	2022	0	B!D17914
RCEP B	2023	2023	0	B!E17914
RCEP B	2024	2024	0	B!F17914
RCEP B	2025	2025	0	B!G17914
RCEP B	2026	2026	0	B!H17914

RCEP B	2027	2027	0	B!I17914
RCEP C	2022	2022	0	C!D17912
RCEP C	2023	2023	0	C!E17912
RCEP C	2024	2024	0	C!F17912
RCEP C	2025	2025	0	C!G17912
RCEP C	2026	2026	0	C!H17912
RCEP C	2027	2027	0	C!I17912
RCEP D	2022	2022	0	D!D17911
RCEP D	2023	2023	0	D!E17911
RCEP D	2024	2024	0	D!F17911
RCEP D	2025	2025	0	D!G17911
RCEP D	2026	2026	0	D!H17911
RCEP D	2027	2027	0	D!I17911
RCEP E	2022	2022	0	E!D17915
RCEP E	2023	2023	0	E!E17915
RCEP E	2024	2024	0	E!F17915
RCEP E	2025	2025	0	E!G17915
RCEP E	2026	2026	0	E!H17915
RCEP E	2027	2027	0	E!I17915
RCEP F	2022	2022	0	F!D17914
RCEP F	2023	2023	0	F!E17914
RCEP F	2024	2024	0	F!F17914
RCEP F	2025	2025	0	F!G17914
RCEP F	2026	2026	0	F!H17914
RCEP F	2027	2027	0	F!I17914
VIFTA	2024	2024	4.5	VI!F16793
VIFTA	2025	2025	4	VI!G16793

VIFTA	2026	2026	3.5	VI!H16793
VIFTA	2027	2027	3	VI!I16793

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 9405.19 has 4 lines; 9405.19.91 is distinguished from its siblings by: Spotlights.	9405.19.10 Luminaires for operating rooms; 9405.19.92 Luminaires with fluorescent lamps; 9405.19.99 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	9405.19.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9405.19.91	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 9405.19.91. 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 5% for 9405.19.91 was checked against BT2026 (cell BT2026!N18592), 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.