Vietnam Tariff Intelligence

HS 9405.99.10 detail

HS code	9405.99.10
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: / - - Other: / - - - Lampshades of textile material
Unit	chiếc
Generated	31/10/2026 14:06:44
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/94059910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18655
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18655
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18655
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	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!E17963

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17892
ATIGA	2023	2023	0	AT!F17892
ATIGA	2024	2024	0	AT!G17892
ATIGA	2025	2025	0	AT!H17892
ATIGA	2026	2026	0	AT!I17892
ATIGA	2027	2027	0	AT!J17892
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17948
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17948
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17948
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17948
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17948
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17948
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E17949
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F17949
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17949
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17949
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17949
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17949
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17954
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17911
AIFTA	30/12/2022	2022	0	AI!F17906
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17906
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17906
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17906
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17906
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17906

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17952
VKFTA	2023	2023	0	VK!F17952
VKFTA	2024	2024	0	VK!G17952
VKFTA	2025	2025	0	VK!H17952
VKFTA	2026	2026	0	VK!I17952
VKFTA	2027	2027	0	VK!J17952
VCFTA	2022	2022	4	VC!D18018
VCFTA	2023	2023	2	VC!E18018
VCFTA	2024	2024	0	VC!F18018
VCFTA	2025	2025	0	VC!G18018
VCFTA	2026	2026	0	VC!H18018
VCFTA	2027	2027	0	VC!I18018
VN-EAEU	2022	2022	0	EAV!D17992
VN-EAEU	2023	2023	0	EAV!E17992
VN-EAEU	2024	2024	0	EAV!F17992
VN-EAEU	2025	2025	0	EAV!G17992
VN-EAEU	2026	2026	0	EAV!H17992
VN-EAEU	2027	2027	0	EAV!I17992
AHKFTA	2022	2022	12	AKH!D17985
AHKFTA	2023	2023	8	AKH!E17985
AHKFTA	2024	2024	8	AKH!F17985
AHKFTA	2025	2025	4	AKH!G17985
AHKFTA	2026	2026	4	AKH!H17985
AHKFTA	2027	2027	0	AKH!I17985
EVFTA	2022	2022	5	EV-NK!D18015
EVFTA	2023	2023	0	EV-NK!E18015

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F18015
EVFTA	2025	2025	0	EV-NK!G18015
EVFTA	2026	2026	0	EV-NK!H18015
EVFTA	2027	2027	0	EV-NK!I18015
UKVFTA	2022	2022	5	UKV!D18014
UKVFTA	2023	2023	0	UKV!E18014
UKVFTA	2024	2024	0	UKV!F18014
UKVFTA	2025	2025	0	UKV!G18014
UKVFTA	2026	2026	0	UKV!H18014
UKVFTA	2027	2027	0	UKV!I18014
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18108
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18108
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18108
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18108
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18108
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18108
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18108
RCEP A	2022	2022	18	RCEPT-A!D17977
RCEP A	2023	2023	16	RCEPT-A!E17977
RCEP A	2024	2024	14	RCEPT-A!F17977
RCEP A	2025	2025	12	RCEPT-A!G17977
RCEP A	2026	2026	10	RCEPT-A!H17977
RCEP A	2027	2027	8	RCEPT-A!I17977
RCEP B	2022	2022	18	B!D17977
RCEP B	2023	2023	16	B!E17977
RCEP B	2024	2024	14	B!F17977

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G17977
RCEP B	2026	2026	10	B!H17977
RCEP B	2027	2027	8	B!I17977
RCEP C	2022	2022	18	C!D17975
RCEP C	2023	2023	16	C!E17975
RCEP C	2024	2024	14	C!F17975
RCEP C	2025	2025	12	C!G17975
RCEP C	2026	2026	10	C!H17975
RCEP C	2027	2027	8	C!I17975
RCEP D	2022	2022	18,2	D!D17974
RCEP D	2023	2023	16,4	D!E17974
RCEP D	2024	2024	14,5	D!F17974
RCEP D	2025	2025	12,7	D!G17974
RCEP D	2026	2026	10,9	D!H17974
RCEP D	2027	2027	9,1	D!I17974
RCEP E	2022	2022	18	E!D17978
RCEP E	2023	2023	16	E!E17978
RCEP E	2024	2024	14	E!F17978
RCEP E	2025	2025	12	E!G17978
RCEP E	2026	2026	10	E!H17978
RCEP E	2027	2027	8	E!I17978
RCEP F	2022	2022	18	F!D17977
RCEP F	2023	2023	16	F!E17977
RCEP F	2024	2024	14	F!F17977
RCEP F	2025	2025	12	F!G17977
RCEP F	2026	2026	10	F!H17977

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I17977
VIFTA	2024	2024	17.1	VI!F16856
VIFTA	2025	2025	14.3	VI!G16856
VIFTA	2026	2026	11.4	VI!H16856
VIFTA	2027	2027	8.6	VI!I16856

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 9405.99 has 6 lines; 9405.99.10 is distinguished from its siblings by: Lampshades of textile material.	9405.99.20 Lampshades of other material; 9405.99.30 Of luminaires of subheading 9405.50.11 or 9405.50.19; 9405.99.40 For searchlights or spotlights; 9405.99.50 Other, of ceramic or of metal; 9405.99.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 9405.99.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 20% for 9405.99.10 was checked against BT2026 (cell BT2026!N18655), 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.