Vietnam Tariff Intelligence

HS 9405.11.91 detail

HS code	9405.11.91
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: / - - Designed for use solely with light-emitting diode (LED) light sources: / - - - Other: / - - - - Spotlights
Unit	chiếc
Generated	12/11/2026 06:28:59
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/94051191/

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!K18587
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18587
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18587
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!E17895
ATIGA	2022	2022	0	AT!E17824
ATIGA	2023	2023	0	AT!F17824
ATIGA	2024	2024	0	AT!G17824
ATIGA	2025	2025	0	AT!H17824
ATIGA	2026	2026	0	AT!I17824
ATIGA	2027	2027	0	AT!J17824
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17880
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17880
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17880
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17880
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17880
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17880
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17881
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17881
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17881
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17881
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17881
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17881
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17886
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17843
AIFTA	30/12/2022	2022	0	AI!F17838
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17838
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17838
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17838
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17838
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17838

VKFTA	2022	2022	0	VK!E17884
VKFTA	2023	2023	0	VK!F17884
VKFTA	2024	2024	0	VK!G17884
VKFTA	2025	2025	0	VK!H17884
VKFTA	2026	2026	0	VK!I17884
VKFTA	2027	2027	0	VK!J17884
VCFTA	2022	2022	5	VC!D17950
VCFTA	2023	2023	5	VC!E17950
VCFTA	2024	2024	0	VC!F17950
VCFTA	2025	2025	0	VC!G17950
VCFTA	2026	2026	0	VC!H17950
VCFTA	2027	2027	0	VC!I17950
VN-EAEU	2022	2022	0	EAV!D17924
VN-EAEU	2023	2023	0	EAV!E17924
VN-EAEU	2024	2024	0	EAV!F17924
VN-EAEU	2025	2025	0	EAV!G17924
VN-EAEU	2026	2026	0	EAV!H17924
VN-EAEU	2027	2027	0	EAV!I17924
AHKFTA	2022	2022	0	AKH!D17917
AHKFTA	2023	2023	0	AKH!E17917
AHKFTA	2024	2024	0	AKH!F17917
AHKFTA	2025	2025	0	AKH!G17917
AHKFTA	2026	2026	0	AKH!H17917
AHKFTA	2027	2027	0	AKH!I17917
EVFTA	2022	2022	1,2	EV-NK!D17947
EVFTA	2023	2023	0	EV-NK!E17947
EVFTA	2024	2024	0	EV-NK!F17947

EVFTA	2025	2025	0	EV-NK!G17947
EVFTA	2026	2026	0	EV-NK!H17947
EVFTA	2027	2027	0	EV-NK!I17947
UKVFTA	2022	2022	1,2	UKV!D17946
UKVFTA	2023	2023	0	UKV!E17946
UKVFTA	2024	2024	0	UKV!F17946
UKVFTA	2025	2025	0	UKV!G17946
UKVFTA	2026	2026	0	UKV!H17946
UKVFTA	2027	2027	0	UKV!I17946
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18040
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18040
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18040
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18040
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18040
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18040
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18040
RCEP A	2022	2022	0	RCEPT-A!D17909
RCEP A	2023	2023	0	RCEPT-A!E17909
RCEP A	2024	2024	0	RCEPT-A!F17909
RCEP A	2025	2025	0	RCEPT-A!G17909
RCEP A	2026	2026	0	RCEPT-A!H17909
RCEP A	2027	2027	0	RCEPT-A!I17909
RCEP B	2022	2022	0	B!D17909
RCEP B	2023	2023	0	B!E17909
RCEP B	2024	2024	0	B!F17909
RCEP B	2025	2025	0	B!G17909
RCEP B	2026	2026	0	B!H17909

RCEP B	2027	2027	0	B!I17909
RCEP C	2022	2022	0	C!D17907
RCEP C	2023	2023	0	C!E17907
RCEP C	2024	2024	0	C!F17907
RCEP C	2025	2025	0	C!G17907
RCEP C	2026	2026	0	C!H17907
RCEP C	2027	2027	0	C!I17907
RCEP D	2022	2022	0	D!D17906
RCEP D	2023	2023	0	D!E17906
RCEP D	2024	2024	0	D!F17906
RCEP D	2025	2025	0	D!G17906
RCEP D	2026	2026	0	D!H17906
RCEP D	2027	2027	0	D!I17906
RCEP E	2022	2022	0	E!D17910
RCEP E	2023	2023	0	E!E17910
RCEP E	2024	2024	0	E!F17910
RCEP E	2025	2025	0	E!G17910
RCEP E	2026	2026	0	E!H17910
RCEP E	2027	2027	0	E!I17910
RCEP F	2022	2022	0	F!D17909
RCEP F	2023	2023	0	F!E17909
RCEP F	2024	2024	0	F!F17909
RCEP F	2025	2025	0	F!G17909
RCEP F	2026	2026	0	F!H17909
RCEP F	2027	2027	0	F!I17909
VIFTA	2024	2024	4.5	VI!F16788
VIFTA	2025	2025	4	VI!G16788

VIFTA	2026	2026	3.5	VI!H16788
VIFTA	2027	2027	3	VI!I16788

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Nhóm SP chiếu sáng bằng công nghệ LED thuộc trách nhiệm quản lý của BKHCN (367/QĐ-BHKCN)		367/QĐ-BHKCN	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9405.11 has 3 lines; 9405.11.91 is distinguished from its siblings by: Spotlights.	9405.11.10 Luminaires for operating rooms; 9405.11.99 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	9405.11.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9405.11.91	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 9405.11.91. 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 9405.11.91 was checked against BT2026 (cell BT2026!N18587), 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)
Nhóm SP chiếu sáng bằng công nghệ LED thuộc trách nhiệm quản lý của BKHCN (367/QĐ-BHKCN)

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.