Vietnam Tariff Intelligence

HS 9405.19.92 detail

HS code	9405.19.92
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: / - - - - Luminaires with fluorescent lamps
Unit	chiếc
Generated	09/11/2026 21:00:04
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/94051992/

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!K18593
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18593
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18593
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
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	14	14%	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!E17901
ATIGA	2022	2022	0	AT!E17830
ATIGA	2023	2023	0	AT!F17830
ATIGA	2024	2024	0	AT!G17830
ATIGA	2025	2025	0	AT!H17830
ATIGA	2026	2026	0	AT!I17830
ATIGA	2027	2027	0	AT!J17830
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E17886
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17886
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17886
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17886

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17886
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17886
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E17887
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F17887
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17887
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17887
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17887
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17887
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17892
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17849
AIFTA	30/12/2022	2022	0	AI!F17844
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17844
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17844
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17844
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17844
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17844
VKFTA	2022	2022	0	VK!E17890
VKFTA	2023	2023	0	VK!F17890
VKFTA	2024	2024	0	VK!G17890
VKFTA	2025	2025	0	VK!H17890
VKFTA	2026	2026	0	VK!I17890
VKFTA	2027	2027	0	VK!J17890
VCFTA	2022	2022	6	VC!D17956
VCFTA	2023	2023	3	VC!E17956
VCFTA	2024	2024	0	VC!F17956
VCFTA	2025	2025	0	VC!G17956

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17956
VCFTA	2027	2027	0	VC!I17956
VN-EAEU	2022	2022	0	EAV!D17930
VN-EAEU	2023	2023	0	EAV!E17930
VN-EAEU	2024	2024	0	EAV!F17930
VN-EAEU	2025	2025	0	EAV!G17930
VN-EAEU	2026	2026	0	EAV!H17930
VN-EAEU	2027	2027	0	EAV!I17930
AHKFTA	2022	2022	12	AKH!D17923
AHKFTA	2023	2023	8	AKH!E17923
AHKFTA	2024	2024	8	AKH!F17923
AHKFTA	2025	2025	4	AKH!G17923
AHKFTA	2026	2026	4	AKH!H17923
AHKFTA	2027	2027	0	AKH!I17923
EVFTA	2022	2022	7,5	EV-NK!D17953
EVFTA	2023	2023	0	EV-NK!E17953
EVFTA	2024	2024	0	EV-NK!F17953
EVFTA	2025	2025	0	EV-NK!G17953
EVFTA	2026	2026	0	EV-NK!H17953
EVFTA	2027	2027	0	EV-NK!I17953
UKVFTA	2022	2022	7,5	UKV!D17952
UKVFTA	2023	2023	0	UKV!E17952
UKVFTA	2024	2024	0	UKV!F17952
UKVFTA	2025	2025	0	UKV!G17952
UKVFTA	2026	2026	0	UKV!H17952
UKVFTA	2027	2027	0	UKV!I17952

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18046
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18046
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18046
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18046
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18046
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18046
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18046
RCEP A	2022	2022	18	RCEPT-A!D17915
RCEP A	2023	2023	16	RCEPT-A!E17915
RCEP A	2024	2024	14	RCEPT-A!F17915
RCEP A	2025	2025	12	RCEPT-A!G17915
RCEP A	2026	2026	10	RCEPT-A!H17915
RCEP A	2027	2027	8	RCEPT-A!I17915
RCEP B	2022	2022	18	B!D17915
RCEP B	2023	2023	16	B!E17915
RCEP B	2024	2024	14	B!F17915
RCEP B	2025	2025	12	B!G17915
RCEP B	2026	2026	10	B!H17915
RCEP B	2027	2027	8	B!I17915
RCEP C	2022	2022	18	C!D17913
RCEP C	2023	2023	16	C!E17913
RCEP C	2024	2024	14	C!F17913
RCEP C	2025	2025	12	C!G17913
RCEP C	2026	2026	10	C!H17913
RCEP C	2027	2027	8	C!I17913
RCEP D	2022	2022	18,2	D!D17912

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	16,4	D!E17912
RCEP D	2024	2024	14,5	D!F17912
RCEP D	2025	2025	12,7	D!G17912
RCEP D	2026	2026	10,9	D!H17912
RCEP D	2027	2027	9,1	D!I17912
RCEP E	2022	2022	18	E!D17916
RCEP E	2023	2023	16	E!E17916
RCEP E	2024	2024	14	E!F17916
RCEP E	2025	2025	12	E!G17916
RCEP E	2026	2026	10	E!H17916
RCEP E	2027	2027	8	E!I17916
RCEP F	2022	2022	18	F!D17915
RCEP F	2023	2023	16	F!E17915
RCEP F	2024	2024	14	F!F17915
RCEP F	2025	2025	12	F!G17915
RCEP F	2026	2026	10	F!H17915
RCEP F	2027	2027	8	F!I17915
VIFTA	2024	2024	18	VI!F16794
VIFTA	2025	2025	16	VI!G16794
VIFTA	2026	2026	14	VI!H16794
VIFTA	2027	2027	12	VI!I16794

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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; 9405.19.92 is distinguished from its siblings by: Luminaires with fluorescent lamps.	9405.19.10 Luminaires for operating rooms; 9405.19.91 Spotlights; 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	9405.19.92 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9405.19.92	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 9405.19.92. 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 20% for 9405.19.92 was checked against BT2026 (cell BT2026!N18593), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
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.