Vietnam Tariff Intelligence

HS 9405.50.19 detail

HS code	9405.50.19
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 / - Non-electrical luminaires and lighting fittings: / - - Of oil-burning type: / - - - Other
Unit	chiếc
Generated	07/11/2026 13:47:43
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/94055019/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18631
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18631
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18631
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
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	21	21%	Consolidated BT2026	2026	VC	112/2022/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!E17939

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17868
ATIGA	2023	2023	0	AT!F17868
ATIGA	2024	2024	0	AT!G17868
ATIGA	2025	2025	0	AT!H17868
ATIGA	2026	2026	0	AT!I17868
ATIGA	2027	2027	0	AT!J17868
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17924
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17924
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17924
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17924
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17924
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17924
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17925
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17925
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17925
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17925
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17925
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17925
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17930
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17887
AIFTA	30/12/2022	2022	0	AI!F17882
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17882
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17882
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17882
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17882
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17882

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17928
VKFTA	2023	2023	0	VK!F17928
VKFTA	2024	2024	0	VK!G17928
VKFTA	2025	2025	0	VK!H17928
VKFTA	2026	2026	0	VK!I17928
VKFTA	2027	2027	0	VK!J17928
VCFTA	2022	2022	26	VC!D17994
VCFTA	2023	2023	26	VC!E17994
VCFTA	2024	2024	21	VC!F17994
VCFTA	2025	2025	21	VC!G17994
VCFTA	2026	2026	21	VC!H17994
VCFTA	2027	2027	21	VC!I17994
VN-EAEU	2022	2022	0	EAV!D17968
VN-EAEU	2023	2023	0	EAV!E17968
VN-EAEU	2024	2024	0	EAV!F17968
VN-EAEU	2025	2025	0	EAV!G17968
VN-EAEU	2026	2026	0	EAV!H17968
VN-EAEU	2027	2027	0	EAV!I17968
AHKFTA	2022	2022	15	AKH!D17961
AHKFTA	2023	2023	10	AKH!E17961
AHKFTA	2024	2024	10	AKH!F17961
AHKFTA	2025	2025	5	AKH!G17961
AHKFTA	2026	2026	5	AKH!H17961
AHKFTA	2027	2027	0	AKH!I17961
EVFTA	2022	2022	6,2	EV-NK!D17991
EVFTA	2023	2023	0	EV-NK!E17991

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17991
EVFTA	2025	2025	0	EV-NK!G17991
EVFTA	2026	2026	0	EV-NK!H17991
EVFTA	2027	2027	0	EV-NK!I17991
UKVFTA	2022	2022	6,2	UKV!D17990
UKVFTA	2023	2023	0	UKV!E17990
UKVFTA	2024	2024	0	UKV!F17990
UKVFTA	2025	2025	0	UKV!G17990
UKVFTA	2026	2026	0	UKV!H17990
UKVFTA	2027	2027	0	UKV!I17990
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D18084
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E18084
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F18084
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G18084
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H18084
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I18084
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J18084
RCEP A	2022	2022	22,5	RCEPT-A!D17953
RCEP A	2023	2023	20	RCEPT-A!E17953
RCEP A	2024	2024	17,5	RCEPT-A!F17953
RCEP A	2025	2025	15	RCEPT-A!G17953
RCEP A	2026	2026	12,5	RCEPT-A!H17953
RCEP A	2027	2027	10	RCEPT-A!I17953
RCEP B	2022	2022	22,5	B!D17953
RCEP B	2023	2023	20	B!E17953
RCEP B	2024	2024	17,5	B!F17953

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	15	B!G17953
RCEP B	2026	2026	12,5	B!H17953
RCEP B	2027	2027	10	B!I17953
RCEP C	2022	2022	22,5	C!D17951
RCEP C	2023	2023	20	C!E17951
RCEP C	2024	2024	17,5	C!F17951
RCEP C	2025	2025	15	C!G17951
RCEP C	2026	2026	12,5	C!H17951
RCEP C	2027	2027	10	C!I17951
RCEP D	2022	2022	22,7	D!D17950
RCEP D	2023	2023	20,5	D!E17950
RCEP D	2024	2024	18,2	D!F17950
RCEP D	2025	2025	15,9	D!G17950
RCEP D	2026	2026	13,6	D!H17950
RCEP D	2027	2027	11,4	D!I17950
RCEP E	2022	2022	22,5	E!D17954
RCEP E	2023	2023	20	E!E17954
RCEP E	2024	2024	17,5	E!F17954
RCEP E	2025	2025	15	E!G17954
RCEP E	2026	2026	12,5	E!H17954
RCEP E	2027	2027	10	E!I17954
RCEP F	2022	2022	22,5	F!D17953
RCEP F	2023	2023	20	F!E17953
RCEP F	2024	2024	17,5	F!F17953
RCEP F	2025	2025	15	F!G17953
RCEP F	2026	2026	12,5	F!H17953

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	10	F!I17953
VIFTA	2024	2024	22.5	VI!F16832
VIFTA	2025	2025	20	VI!G16832
VIFTA	2026	2026	17.5	VI!H16832
VIFTA	2027	2027	15	VI!I16832

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 9405.50 has 5 lines; 9405.50.19 is distinguished from its siblings by: Other.	9405.50.11 Of brass of a kind used for religious rites; 9405.50.40 Hurricane lamps; 9405.50.50 Miners' lamps and quarrymen's lamps; 9405.50.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9405.50.19. 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 25% for 9405.50.19 was checked against BT2026 (cell BT2026!N18631), 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.