Vietnam Tariff Intelligence

HS 3821.00.90 detail

HS code	3821.00.90
Description	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells / - Other
Unit	kg
Generated	11/11/2026 20:17:02
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/38210090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K5475
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5475
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5475
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 (-ID)	0% (except ID)	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
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	0	0%	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!E5340

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5301
ATIGA	2023	2023	0	AT!F5301
ATIGA	2024	2024	0	AT!G5301
ATIGA	2025	2025	0	AT!H5301
ATIGA	2026	2026	0	AT!I5301
ATIGA	2027	2027	0	AT!J5301
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5345
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5345
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5345
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5345
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5345
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5345
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5343
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5343
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5343
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5343
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5343
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5343
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5345
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5307
AIFTA	30/12/2022	2022	0	AI!F5303
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5303
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5303
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5303
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5303
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5303

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5312
VKFTA	2023	2023	0	VK!F5312
VKFTA	2024	2024	0	VK!G5312
VKFTA	2025	2025	0	VK!H5312
VKFTA	2026	2026	0	VK!I5312
VKFTA	2027	2027	0	VK!J5312
VCFTA	2022	2022	0	VC!D5353
VCFTA	2023	2023	0	VC!E5353
VCFTA	2024	2024	0	VC!F5353
VCFTA	2025	2025	0	VC!G5353
VCFTA	2026	2026	0	VC!H5353
VCFTA	2027	2027	0	VC!I5353
VN-EAEU	2022	2022	0	EAV!D5354
VN-EAEU	2023	2023	0	EAV!E5354
VN-EAEU	2024	2024	0	EAV!F5354
VN-EAEU	2025	2025	0	EAV!G5354
VN-EAEU	2026	2026	0	EAV!H5354
VN-EAEU	2027	2027	0	EAV!I5354
AHKFTA	2022	2022	0	AKH!D5357
AHKFTA	2023	2023	0	AKH!E5357
AHKFTA	2024	2024	0	AKH!F5357
AHKFTA	2025	2025	0	AKH!G5357
AHKFTA	2026	2026	0	AKH!H5357
AHKFTA	2027	2027	0	AKH!I5357
EVFTA	2022	2022	0	EV-NK!D5326
EVFTA	2023	2023	0	EV-NK!E5326

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5326
EVFTA	2025	2025	0	EV-NK!G5326
EVFTA	2026	2026	0	EV-NK!H5326
EVFTA	2027	2027	0	EV-NK!I5326
UKVFTA	2022	2022	0	UKV!D5328
UKVFTA	2023	2023	0	UKV!E5328
UKVFTA	2024	2024	0	UKV!F5328
UKVFTA	2025	2025	0	UKV!G5328
UKVFTA	2026	2026	0	UKV!H5328
UKVFTA	2027	2027	0	UKV!I5328
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5326
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5326
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5326
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5326
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5326
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5326
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5326
RCEP A	2022	2022	0	RCEPT-A!D5347
RCEP A	2023	2023	0	RCEPT-A!E5347
RCEP A	2024	2024	0	RCEPT-A!F5347
RCEP A	2025	2025	0	RCEPT-A!G5347
RCEP A	2026	2026	0	RCEPT-A!H5347
RCEP A	2027	2027	0	RCEPT-A!I5347
RCEP B	2022	2022	0	B!D5347
RCEP B	2023	2023	0	B!E5347
RCEP B	2024	2024	0	B!F5347

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5347
RCEP B	2026	2026	0	B!H5347
RCEP B	2027	2027	0	B!I5347
RCEP C	2022	2022	0	C!D5347
RCEP C	2023	2023	0	C!E5347
RCEP C	2024	2024	0	C!F5347
RCEP C	2025	2025	0	C!G5347
RCEP C	2026	2026	0	C!H5347
RCEP C	2027	2027	0	C!I5347
RCEP D	2022	2022	0	D!D5347
RCEP D	2023	2023	0	D!E5347
RCEP D	2024	2024	0	D!F5347
RCEP D	2025	2025	0	D!G5347
RCEP D	2026	2026	0	D!H5347
RCEP D	2027	2027	0	D!I5347
RCEP E	2022	2022	0	E!D5350
RCEP E	2023	2023	0	E!E5350
RCEP E	2024	2024	0	E!F5350
RCEP E	2025	2025	0	E!G5350
RCEP E	2026	2026	0	E!H5350
RCEP E	2027	2027	0	E!I5350
RCEP F	2022	2022	0	F!D5347
RCEP F	2023	2023	0	F!E5347
RCEP F	2024	2024	0	F!F5347
RCEP F	2025	2025	0	F!G5347
RCEP F	2026	2026	0	F!H5347

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5347
VIFTA	2024	2024	0	VI!F4919
VIFTA	2025	2025	0	VI!G4919
VIFTA	2026	2026	0	VI!H4919
VIFTA	2027	2027	0	VI!I4919

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 3821.00 has 2 lines; 3821.00.90 is distinguished from its siblings by: Other.	3821.00.10 Prepared culture media for the development of micro-organisms	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 3821.00.90. 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 0% for 3821.00.90 was checked against BT2026 (cell BT2026!N5475), 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

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.