Vietnam Tariff Intelligence

HS 3822.90.90 detail

HS code	3822.90.90
Description	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits, other than those of heading 30.06; certified reference materials / - Other: / - - Other
Unit	kg
Generated	03/11/2026 15:54:13
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/38229090/

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!K5484
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5484
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5484
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
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!E5350

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5311
ATIGA	2023	2023	0	AT!F5311
ATIGA	2024	2024	0	AT!G5311
ATIGA	2025	2025	0	AT!H5311
ATIGA	2026	2026	0	AT!I5311
ATIGA	2027	2027	0	AT!J5311
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5355
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5355
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5355
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5355
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5355
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5355
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5353
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5353
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5353
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5353
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5353
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5353
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5355
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5317
AIFTA	30/12/2022	2022	0	AI!F5313
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5313
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5313
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5313
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5313
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5313

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5322
VKFTA	2023	2023	0	VK!F5322
VKFTA	2024	2024	0	VK!G5322
VKFTA	2025	2025	0	VK!H5322
VKFTA	2026	2026	0	VK!I5322
VKFTA	2027	2027	0	VK!J5322
VCFTA	2022	2022	0	VC!D5363
VCFTA	2023	2023	0	VC!E5363
VCFTA	2024	2024	0	VC!F5363
VCFTA	2025	2025	0	VC!G5363
VCFTA	2026	2026	0	VC!H5363
VCFTA	2027	2027	0	VC!I5363
VN-EAEU	2022	2022	0	EAV!D5364
VN-EAEU	2023	2023	0	EAV!E5364
VN-EAEU	2024	2024	0	EAV!F5364
VN-EAEU	2025	2025	0	EAV!G5364
VN-EAEU	2026	2026	0	EAV!H5364
VN-EAEU	2027	2027	0	EAV!I5364
AHKFTA	2022	2022	0	AKH!D5367
AHKFTA	2023	2023	0	AKH!E5367
AHKFTA	2024	2024	0	AKH!F5367
AHKFTA	2025	2025	0	AKH!G5367
AHKFTA	2026	2026	0	AKH!H5367
AHKFTA	2027	2027	0	AKH!I5367
EVFTA	2022	2022	0	EV-NK!D5336
EVFTA	2023	2023	0	EV-NK!E5336

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5336
EVFTA	2025	2025	0	EV-NK!G5336
EVFTA	2026	2026	0	EV-NK!H5336
EVFTA	2027	2027	0	EV-NK!I5336
UKVFTA	2022	2022	0	UKV!D5338
UKVFTA	2023	2023	0	UKV!E5338
UKVFTA	2024	2024	0	UKV!F5338
UKVFTA	2025	2025	0	UKV!G5338
UKVFTA	2026	2026	0	UKV!H5338
UKVFTA	2027	2027	0	UKV!I5338
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5336
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5336
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5336
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5336
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5336
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5336
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5336
RCEP A	2022	2022	0	RCEPT-A!D5357
RCEP A	2023	2023	0	RCEPT-A!E5357
RCEP A	2024	2024	0	RCEPT-A!F5357
RCEP A	2025	2025	0	RCEPT-A!G5357
RCEP A	2026	2026	0	RCEPT-A!H5357
RCEP A	2027	2027	0	RCEPT-A!I5357
RCEP B	2022	2022	0	B!D5357
RCEP B	2023	2023	0	B!E5357
RCEP B	2024	2024	0	B!F5357

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5357
RCEP B	2026	2026	0	B!H5357
RCEP B	2027	2027	0	B!I5357
RCEP C	2022	2022	0	C!D5357
RCEP C	2023	2023	0	C!E5357
RCEP C	2024	2024	0	C!F5357
RCEP C	2025	2025	0	C!G5357
RCEP C	2026	2026	0	C!H5357
RCEP C	2027	2027	0	C!I5357
RCEP D	2022	2022	0	D!D5357
RCEP D	2023	2023	0	D!E5357
RCEP D	2024	2024	0	D!F5357
RCEP D	2025	2025	0	D!G5357
RCEP D	2026	2026	0	D!H5357
RCEP D	2027	2027	0	D!I5357
RCEP E	2022	2022	0	E!D5360
RCEP E	2023	2023	0	E!E5360
RCEP E	2024	2024	0	E!F5360
RCEP E	2025	2025	0	E!G5360
RCEP E	2026	2026	0	E!H5360
RCEP E	2027	2027	0	E!I5360
RCEP F	2022	2022	0	F!D5357
RCEP F	2023	2023	0	F!E5357
RCEP F	2024	2024	0	F!F5357
RCEP F	2025	2025	0	F!G5357
RCEP F	2026	2026	0	F!H5357

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5357
VIFTA	2024	2024	0	VI!F4928
VIFTA	2025	2025	0	VI!G4928
VIFTA	2026	2026	0	VI!H4928
VIFTA	2027	2027	0	VI!I4928

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 3822.90 has 2 lines; 3822.90.90 is distinguished from its siblings by: Other.	3822.90.10 Sterilisation indicator strips and tapes	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	3822.90.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 3822.90.90	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 3822.90.90. 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 3822.90.90 was checked against BT2026 (cell BT2026!N5484), 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.