Vietnam Tariff Intelligence

HS 9019.10.90 detail

HS code	9019.10.90
Description	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus / - Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus: / - - Other
Unit	chiếc/bộ
Generated	03/11/2026 04:25:23
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/90191090/

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!K18101
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18101
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18101
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!E17416

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17345
ATIGA	2023	2023	0	AT!F17345
ATIGA	2024	2024	0	AT!G17345
ATIGA	2025	2025	0	AT!H17345
ATIGA	2026	2026	0	AT!I17345
ATIGA	2027	2027	0	AT!J17345
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17401
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17401
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17401
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17401
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17401
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17401
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17402
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17402
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17402
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17402
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17402
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17402
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17407
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17363
AIFTA	30/12/2022	2022	0	AI!F17359
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17359
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17359
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17359
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17359
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17359

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17405
VKFTA	2023	2023	0	VK!F17405
VKFTA	2024	2024	0	VK!G17405
VKFTA	2025	2025	0	VK!H17405
VKFTA	2026	2026	0	VK!I17405
VKFTA	2027	2027	0	VK!J17405
VCFTA	2022	2022	0	VC!D17467
VCFTA	2023	2023	0	VC!E17467
VCFTA	2024	2024	0	VC!F17467
VCFTA	2025	2025	0	VC!G17467
VCFTA	2026	2026	0	VC!H17467
VCFTA	2027	2027	0	VC!I17467
VN-EAEU	2022	2022	0	EAV!D17443
VN-EAEU	2023	2023	0	EAV!E17443
VN-EAEU	2024	2024	0	EAV!F17443
VN-EAEU	2025	2025	0	EAV!G17443
VN-EAEU	2026	2026	0	EAV!H17443
VN-EAEU	2027	2027	0	EAV!I17443
AHKFTA	2022	2022	0	AKH!D17438
AHKFTA	2023	2023	0	AKH!E17438
AHKFTA	2024	2024	0	AKH!F17438
AHKFTA	2025	2025	0	AKH!G17438
AHKFTA	2026	2026	0	AKH!H17438
AHKFTA	2027	2027	0	AKH!I17438
EVFTA	2022	2022	0	EV-NK!D17468
EVFTA	2023	2023	0	EV-NK!E17468

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17468
EVFTA	2025	2025	0	EV-NK!G17468
EVFTA	2026	2026	0	EV-NK!H17468
EVFTA	2027	2027	0	EV-NK!I17468
UKVFTA	2022	2022	0	UKV!D17467
UKVFTA	2023	2023	0	UKV!E17467
UKVFTA	2024	2024	0	UKV!F17467
UKVFTA	2025	2025	0	UKV!G17467
UKVFTA	2026	2026	0	UKV!H17467
UKVFTA	2027	2027	0	UKV!I17467
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17561
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17561
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17561
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17561
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17561
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17561
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17561
RCEP A	2022	2022	0	RCEPT-A!D17430
RCEP A	2023	2023	0	RCEPT-A!E17430
RCEP A	2024	2024	0	RCEPT-A!F17430
RCEP A	2025	2025	0	RCEPT-A!G17430
RCEP A	2026	2026	0	RCEPT-A!H17430
RCEP A	2027	2027	0	RCEPT-A!I17430
RCEP B	2022	2022	0	B!D17430
RCEP B	2023	2023	0	B!E17430
RCEP B	2024	2024	0	B!F17430

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17430
RCEP B	2026	2026	0	B!H17430
RCEP B	2027	2027	0	B!I17430
RCEP C	2022	2022	0	C!D17428
RCEP C	2023	2023	0	C!E17428
RCEP C	2024	2024	0	C!F17428
RCEP C	2025	2025	0	C!G17428
RCEP C	2026	2026	0	C!H17428
RCEP C	2027	2027	0	C!I17428
RCEP D	2022	2022	0	D!D17427
RCEP D	2023	2023	0	D!E17427
RCEP D	2024	2024	0	D!F17427
RCEP D	2025	2025	0	D!G17427
RCEP D	2026	2026	0	D!H17427
RCEP D	2027	2027	0	D!I17427
RCEP E	2022	2022	0	E!D17431
RCEP E	2023	2023	0	E!E17431
RCEP E	2024	2024	0	E!F17431
RCEP E	2025	2025	0	E!G17431
RCEP E	2026	2026	0	E!H17431
RCEP E	2027	2027	0	E!I17431
RCEP F	2022	2022	0	F!D17430
RCEP F	2023	2023	0	F!E17430
RCEP F	2024	2024	0	F!F17430
RCEP F	2025	2025	0	F!G17430
RCEP F	2026	2026	0	F!H17430

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17430
VIFTA	2024	2024	0	VI!F16343
VIFTA	2025	2025	0	VI!G16343
VIFTA	2026	2026	0	VI!H16343
VIFTA	2027	2027	0	VI!I16343

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): TB y tế QSD cấp NK (08/2023/TT-BCT - PL1.III)		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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9019.10 has 2 lines; 9019.10.90 is distinguished from its siblings by: Other.	9019.10.10 Electrically operated	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 "5/8/10".		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 9019.10.90. 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 9019.10.90 was checked against BT2026 (cell BT2026!N18101), 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

TB y tế QSD cấp NK (08/2023/TT-BCT - PL1.III)

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.