Vietnam Tariff Intelligence

HS 9021.40.00 detail

HS code	9021.40.00
Description	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability / - Hearing aids, excluding parts and accessories
Unit	chiếc/bộ
Generated	04/11/2026 13:32:09
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/90214000/

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!K18122
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18122
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18122
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!E17439

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17368
ATIGA	2023	2023	0	AT!F17368
ATIGA	2024	2024	0	AT!G17368
ATIGA	2025	2025	0	AT!H17368
ATIGA	2026	2026	0	AT!I17368
ATIGA	2027	2027	0	AT!J17368
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17424
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17424
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17424
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17424
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17424
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17424
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17425
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17425
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17425
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17425
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17425
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17425
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17430
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17386
AIFTA	30/12/2022	2022	0	AI!F17382
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17382
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17382
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17382
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17382
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17382

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17428
VKFTA	2023	2023	0	VK!F17428
VKFTA	2024	2024	0	VK!G17428
VKFTA	2025	2025	0	VK!H17428
VKFTA	2026	2026	0	VK!I17428
VKFTA	2027	2027	0	VK!J17428
VCFTA	2022	2022	0	VC!D17490
VCFTA	2023	2023	0	VC!E17490
VCFTA	2024	2024	0	VC!F17490
VCFTA	2025	2025	0	VC!G17490
VCFTA	2026	2026	0	VC!H17490
VCFTA	2027	2027	0	VC!I17490
VN-EAEU	2022	2022	0	EAV!D17466
VN-EAEU	2023	2023	0	EAV!E17466
VN-EAEU	2024	2024	0	EAV!F17466
VN-EAEU	2025	2025	0	EAV!G17466
VN-EAEU	2026	2026	0	EAV!H17466
VN-EAEU	2027	2027	0	EAV!I17466
AHKFTA	2022	2022	0	AKH!D17461
AHKFTA	2023	2023	0	AKH!E17461
AHKFTA	2024	2024	0	AKH!F17461
AHKFTA	2025	2025	0	AKH!G17461
AHKFTA	2026	2026	0	AKH!H17461
AHKFTA	2027	2027	0	AKH!I17461
EVFTA	2022	2022	0	EV-NK!D17491
EVFTA	2023	2023	0	EV-NK!E17491

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17491
EVFTA	2025	2025	0	EV-NK!G17491
EVFTA	2026	2026	0	EV-NK!H17491
EVFTA	2027	2027	0	EV-NK!I17491
UKVFTA	2022	2022	0	UKV!D17490
UKVFTA	2023	2023	0	UKV!E17490
UKVFTA	2024	2024	0	UKV!F17490
UKVFTA	2025	2025	0	UKV!G17490
UKVFTA	2026	2026	0	UKV!H17490
UKVFTA	2027	2027	0	UKV!I17490
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17584
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17584
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17584
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17584
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17584
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17584
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17584
RCEP A	2022	2022	0	RCEPT-A!D17453
RCEP A	2023	2023	0	RCEPT-A!E17453
RCEP A	2024	2024	0	RCEPT-A!F17453
RCEP A	2025	2025	0	RCEPT-A!G17453
RCEP A	2026	2026	0	RCEPT-A!H17453
RCEP A	2027	2027	0	RCEPT-A!I17453
RCEP B	2022	2022	0	B!D17453
RCEP B	2023	2023	0	B!E17453
RCEP B	2024	2024	0	B!F17453

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17453
RCEP B	2026	2026	0	B!H17453
RCEP B	2027	2027	0	B!I17453
RCEP C	2022	2022	0	C!D17451
RCEP C	2023	2023	0	C!E17451
RCEP C	2024	2024	0	C!F17451
RCEP C	2025	2025	0	C!G17451
RCEP C	2026	2026	0	C!H17451
RCEP C	2027	2027	0	C!I17451
RCEP D	2022	2022	0	D!D17450
RCEP D	2023	2023	0	D!E17450
RCEP D	2024	2024	0	D!F17450
RCEP D	2025	2025	0	D!G17450
RCEP D	2026	2026	0	D!H17450
RCEP D	2027	2027	0	D!I17450
RCEP E	2022	2022	0	E!D17454
RCEP E	2023	2023	0	E!E17454
RCEP E	2024	2024	0	E!F17454
RCEP E	2025	2025	0	E!G17454
RCEP E	2026	2026	0	E!H17454
RCEP E	2027	2027	0	E!I17454
RCEP F	2022	2022	0	F!D17453
RCEP F	2023	2023	0	F!E17453
RCEP F	2024	2024	0	F!F17453
RCEP F	2025	2025	0	F!G17453
RCEP F	2026	2026	0	F!H17453

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17453
VIFTA	2024	2024	0	VI!F16364
VIFTA	2025	2025	0	VI!G16364
VIFTA	2026	2026	0	VI!H16364
VIFTA	2027	2027	0	VI!I16364

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
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 9021.40.00. 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 9021.40.00 was checked against BT2026 (cell BT2026!N18122), 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.