Vietnam Tariff Intelligence

HS 9018.90.39 detail

HS code	9018.90.39
Description	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments / - Other instruments and appliances: / - - Electronic instruments and appliances: / - - - Other
Unit	chiếc/bộ
Generated	02/11/2026 11:19:31
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/90189039/

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!K18096
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18096
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18096
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!E17410

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17339
ATIGA	2023	2023	0	AT!F17339
ATIGA	2024	2024	0	AT!G17339
ATIGA	2025	2025	0	AT!H17339
ATIGA	2026	2026	0	AT!I17339
ATIGA	2027	2027	0	AT!J17339
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17395
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17395
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17395
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17395
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17395
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17395
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17396
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17396
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17396
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17396
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17396
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17396
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17401
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17357
AIFTA	30/12/2022	2022	0	AI!F17353
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17353
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17353
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17353
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17353
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17353

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17399
VKFTA	2023	2023	0	VK!F17399
VKFTA	2024	2024	0	VK!G17399
VKFTA	2025	2025	0	VK!H17399
VKFTA	2026	2026	0	VK!I17399
VKFTA	2027	2027	0	VK!J17399
VCFTA	2022	2022	0	VC!D17461
VCFTA	2023	2023	0	VC!E17461
VCFTA	2024	2024	0	VC!F17461
VCFTA	2025	2025	0	VC!G17461
VCFTA	2026	2026	0	VC!H17461
VCFTA	2027	2027	0	VC!I17461
VN-EAEU	2022	2022	0	EAV!D17437
VN-EAEU	2023	2023	0	EAV!E17437
VN-EAEU	2024	2024	0	EAV!F17437
VN-EAEU	2025	2025	0	EAV!G17437
VN-EAEU	2026	2026	0	EAV!H17437
VN-EAEU	2027	2027	0	EAV!I17437
AHKFTA	2022	2022	0	AKH!D17432
AHKFTA	2023	2023	0	AKH!E17432
AHKFTA	2024	2024	0	AKH!F17432
AHKFTA	2025	2025	0	AKH!G17432
AHKFTA	2026	2026	0	AKH!H17432
AHKFTA	2027	2027	0	AKH!I17432
EVFTA	2022	2022	0	EV-NK!D17462
EVFTA	2023	2023	0	EV-NK!E17462

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17462
EVFTA	2025	2025	0	EV-NK!G17462
EVFTA	2026	2026	0	EV-NK!H17462
EVFTA	2027	2027	0	EV-NK!I17462
UKVFTA	2022	2022	0	UKV!D17461
UKVFTA	2023	2023	0	UKV!E17461
UKVFTA	2024	2024	0	UKV!F17461
UKVFTA	2025	2025	0	UKV!G17461
UKVFTA	2026	2026	0	UKV!H17461
UKVFTA	2027	2027	0	UKV!I17461
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17555
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17555
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17555
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17555
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17555
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17555
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17555
RCEP A	2022	2022	0	RCEPT-A!D17424
RCEP A	2023	2023	0	RCEPT-A!E17424
RCEP A	2024	2024	0	RCEPT-A!F17424
RCEP A	2025	2025	0	RCEPT-A!G17424
RCEP A	2026	2026	0	RCEPT-A!H17424
RCEP A	2027	2027	0	RCEPT-A!I17424
RCEP B	2022	2022	0	B!D17424
RCEP B	2023	2023	0	B!E17424
RCEP B	2024	2024	0	B!F17424

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17424
RCEP B	2026	2026	0	B!H17424
RCEP B	2027	2027	0	B!I17424
RCEP C	2022	2022	0	C!D17422
RCEP C	2023	2023	0	C!E17422
RCEP C	2024	2024	0	C!F17422
RCEP C	2025	2025	0	C!G17422
RCEP C	2026	2026	0	C!H17422
RCEP C	2027	2027	0	C!I17422
RCEP D	2022	2022	0	D!D17421
RCEP D	2023	2023	0	D!E17421
RCEP D	2024	2024	0	D!F17421
RCEP D	2025	2025	0	D!G17421
RCEP D	2026	2026	0	D!H17421
RCEP D	2027	2027	0	D!I17421
RCEP E	2022	2022	0	E!D17425
RCEP E	2023	2023	0	E!E17425
RCEP E	2024	2024	0	E!F17425
RCEP E	2025	2025	0	E!G17425
RCEP E	2026	2026	0	E!H17425
RCEP E	2027	2027	0	E!I17425
RCEP F	2022	2022	0	F!D17424
RCEP F	2023	2023	0	F!E17424
RCEP F	2024	2024	0	F!F17424
RCEP F	2025	2025	0	F!G17424
RCEP F	2026	2026	0	F!H17424

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17424
VIFTA	2024	2024	0	VI!F16338
VIFTA	2025	2025	0	VI!G16338
VIFTA	2026	2026	0	VI!H16338
VIFTA	2027	2027	0	VI!I16338

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 9018.90 has 5 lines; 9018.90.39 is distinguished from its siblings by: Other.	9018.90.10 Fibre optics headband lamps of a kind designed for medical use; 9018.90.20 Intravenous administration sets; 9018.90.31 Electro-surgical or electro-medical instruments and appliances; 9018.90.90 Other	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	9018.90.39 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9018.90.39	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 "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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9018.90.39. 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 9018.90.39 was checked against BT2026 (cell BT2026!N18096), 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.