Vietnam Tariff Intelligence

HS 3821.00.10 detail

HS code	3821.00.10
Description	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells / - Prepared culture media for the development of micro-organisms
Unit	kg
Generated	05/11/2026 04:28:13
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/38210010/

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!K5474
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N5474
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q5474
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!E5339

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E5300
ATIGA	2023	2023	0	AT!F5300
ATIGA	2024	2024	0	AT!G5300
ATIGA	2025	2025	0	AT!H5300
ATIGA	2026	2026	0	AT!I5300
ATIGA	2027	2027	0	AT!J5300
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E5344
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F5344
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G5344
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H5344
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I5344
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J5344
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E5342
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F5342
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G5342
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H5342
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I5342
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J5342
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F5344
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H5306
AIFTA	30/12/2022	2022	0	AI!F5302
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G5302
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H5302
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I5302
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J5302
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K5302

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E5311
VKFTA	2023	2023	0	VK!F5311
VKFTA	2024	2024	0	VK!G5311
VKFTA	2025	2025	0	VK!H5311
VKFTA	2026	2026	0	VK!I5311
VKFTA	2027	2027	0	VK!J5311
VCFTA	2022	2022	0	VC!D5352
VCFTA	2023	2023	0	VC!E5352
VCFTA	2024	2024	0	VC!F5352
VCFTA	2025	2025	0	VC!G5352
VCFTA	2026	2026	0	VC!H5352
VCFTA	2027	2027	0	VC!I5352
VN-EAEU	2022	2022	0	EAV!D5353
VN-EAEU	2023	2023	0	EAV!E5353
VN-EAEU	2024	2024	0	EAV!F5353
VN-EAEU	2025	2025	0	EAV!G5353
VN-EAEU	2026	2026	0	EAV!H5353
VN-EAEU	2027	2027	0	EAV!I5353
AHKFTA	2022	2022	0	AKH!D5356
AHKFTA	2023	2023	0	AKH!E5356
AHKFTA	2024	2024	0	AKH!F5356
AHKFTA	2025	2025	0	AKH!G5356
AHKFTA	2026	2026	0	AKH!H5356
AHKFTA	2027	2027	0	AKH!I5356
EVFTA	2022	2022	0	EV-NK!D5325
EVFTA	2023	2023	0	EV-NK!E5325

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F5325
EVFTA	2025	2025	0	EV-NK!G5325
EVFTA	2026	2026	0	EV-NK!H5325
EVFTA	2027	2027	0	EV-NK!I5325
UKVFTA	2022	2022	0	UKV!D5327
UKVFTA	2023	2023	0	UKV!E5327
UKVFTA	2024	2024	0	UKV!F5327
UKVFTA	2025	2025	0	UKV!G5327
UKVFTA	2026	2026	0	UKV!H5327
UKVFTA	2027	2027	0	UKV!I5327
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D5325
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E5325
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F5325
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G5325
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H5325
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I5325
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J5325
RCEP A	2022	2022	0	RCEPT-A!D5346
RCEP A	2023	2023	0	RCEPT-A!E5346
RCEP A	2024	2024	0	RCEPT-A!F5346
RCEP A	2025	2025	0	RCEPT-A!G5346
RCEP A	2026	2026	0	RCEPT-A!H5346
RCEP A	2027	2027	0	RCEPT-A!I5346
RCEP B	2022	2022	0	B!D5346
RCEP B	2023	2023	0	B!E5346
RCEP B	2024	2024	0	B!F5346

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G5346
RCEP B	2026	2026	0	B!H5346
RCEP B	2027	2027	0	B!I5346
RCEP C	2022	2022	0	C!D5346
RCEP C	2023	2023	0	C!E5346
RCEP C	2024	2024	0	C!F5346
RCEP C	2025	2025	0	C!G5346
RCEP C	2026	2026	0	C!H5346
RCEP C	2027	2027	0	C!I5346
RCEP D	2022	2022	0	D!D5346
RCEP D	2023	2023	0	D!E5346
RCEP D	2024	2024	0	D!F5346
RCEP D	2025	2025	0	D!G5346
RCEP D	2026	2026	0	D!H5346
RCEP D	2027	2027	0	D!I5346
RCEP E	2022	2022	0	E!D5349
RCEP E	2023	2023	0	E!E5349
RCEP E	2024	2024	0	E!F5349
RCEP E	2025	2025	0	E!G5349
RCEP E	2026	2026	0	E!H5349
RCEP E	2027	2027	0	E!I5349
RCEP F	2022	2022	0	F!D5346
RCEP F	2023	2023	0	F!E5346
RCEP F	2024	2024	0	F!F5346
RCEP F	2025	2025	0	F!G5346
RCEP F	2026	2026	0	F!H5346

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I5346
VIFTA	2024	2024	0	VI!F4918
VIFTA	2025	2025	0	VI!G4918
VIFTA	2026	2026	0	VI!H4918
VIFTA	2027	2027	0	VI!I4918

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; 3821.00.10 is distinguished from its siblings by: Prepared culture media for the development of micro-organisms.	3821.00.90 Other	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 3821.00.10. 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 3821.00.10 was checked against BT2026 (cell BT2026!N5474), 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.