Vietnam Tariff Intelligence

HS 9018.39.90 detail

HS code	9018.39.90
Description	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments / - Syringes, needles, catheters, cannulae and the like: / - - Other: / - - - Other
Unit	chiếc/bộ
Generated	12/11/2026 04:48:10
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/90183990/

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!K18086
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18086
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18086
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!E17400

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17329
ATIGA	2023	2023	0	AT!F17329
ATIGA	2024	2024	0	AT!G17329
ATIGA	2025	2025	0	AT!H17329
ATIGA	2026	2026	0	AT!I17329
ATIGA	2027	2027	0	AT!J17329
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17385
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17385
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17385
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17385
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17385
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17385
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17386
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17386
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17386
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17386
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17386
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17386
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17391
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17347
AIFTA	30/12/2022	2022	0	AI!F17343
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17343
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17343
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17343
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17343
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17343

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17389
VKFTA	2023	2023	0	VK!F17389
VKFTA	2024	2024	0	VK!G17389
VKFTA	2025	2025	0	VK!H17389
VKFTA	2026	2026	0	VK!I17389
VKFTA	2027	2027	0	VK!J17389
VCFTA	2022	2022	0	VC!D17451
VCFTA	2023	2023	0	VC!E17451
VCFTA	2024	2024	0	VC!F17451
VCFTA	2025	2025	0	VC!G17451
VCFTA	2026	2026	0	VC!H17451
VCFTA	2027	2027	0	VC!I17451
VN-EAEU	2022	2022	0	EAV!D17427
VN-EAEU	2023	2023	0	EAV!E17427
VN-EAEU	2024	2024	0	EAV!F17427
VN-EAEU	2025	2025	0	EAV!G17427
VN-EAEU	2026	2026	0	EAV!H17427
VN-EAEU	2027	2027	0	EAV!I17427
AHKFTA	2022	2022	0	AKH!D17422
AHKFTA	2023	2023	0	AKH!E17422
AHKFTA	2024	2024	0	AKH!F17422
AHKFTA	2025	2025	0	AKH!G17422
AHKFTA	2026	2026	0	AKH!H17422
AHKFTA	2027	2027	0	AKH!I17422
EVFTA	2022	2022	0	EV-NK!D17452
EVFTA	2023	2023	0	EV-NK!E17452

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17452
EVFTA	2025	2025	0	EV-NK!G17452
EVFTA	2026	2026	0	EV-NK!H17452
EVFTA	2027	2027	0	EV-NK!I17452
UKVFTA	2022	2022	0	UKV!D17451
UKVFTA	2023	2023	0	UKV!E17451
UKVFTA	2024	2024	0	UKV!F17451
UKVFTA	2025	2025	0	UKV!G17451
UKVFTA	2026	2026	0	UKV!H17451
UKVFTA	2027	2027	0	UKV!I17451
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17545
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17545
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17545
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17545
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17545
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17545
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17545
RCEP A	2022	2022	0	RCEPT-A!D17414
RCEP A	2023	2023	0	RCEPT-A!E17414
RCEP A	2024	2024	0	RCEPT-A!F17414
RCEP A	2025	2025	0	RCEPT-A!G17414
RCEP A	2026	2026	0	RCEPT-A!H17414
RCEP A	2027	2027	0	RCEPT-A!I17414
RCEP B	2022	2022	0	B!D17414
RCEP B	2023	2023	0	B!E17414
RCEP B	2024	2024	0	B!F17414

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17414
RCEP B	2026	2026	0	B!H17414
RCEP B	2027	2027	0	B!I17414
RCEP C	2022	2022	0	C!D17412
RCEP C	2023	2023	0	C!E17412
RCEP C	2024	2024	0	C!F17412
RCEP C	2025	2025	0	C!G17412
RCEP C	2026	2026	0	C!H17412
RCEP C	2027	2027	0	C!I17412
RCEP D	2022	2022	0	D!D17411
RCEP D	2023	2023	0	D!E17411
RCEP D	2024	2024	0	D!F17411
RCEP D	2025	2025	0	D!G17411
RCEP D	2026	2026	0	D!H17411
RCEP D	2027	2027	0	D!I17411
RCEP E	2022	2022	0	E!D17415
RCEP E	2023	2023	0	E!E17415
RCEP E	2024	2024	0	E!F17415
RCEP E	2025	2025	0	E!G17415
RCEP E	2026	2026	0	E!H17415
RCEP E	2027	2027	0	E!I17415
RCEP F	2022	2022	0	F!D17414
RCEP F	2023	2023	0	F!E17414
RCEP F	2024	2024	0	F!F17414
RCEP F	2025	2025	0	F!G17414
RCEP F	2026	2026	0	F!H17414

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17414
VIFTA	2024	2024	0	VI!F16328
VIFTA	2025	2025	0	VI!G16328
VIFTA	2026	2026	0	VI!H16328
VIFTA	2027	2027	0	VI!I16328

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 9018.39 has 2 lines; 9018.39.90 is distinguished from its siblings by: Other.	9018.39.10 Catheters	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 9018.39.90. 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 9018.39.90 was checked against BT2026 (cell BT2026!N18086), 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.