Vietnam Tariff Intelligence

HS 9021.10.10 detail

HS code	9021.10.10
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 / - Orthopaedic or fracture appliances: / - - Of iron or steel
Unit	chiếc/bộ
Generated	04/11/2026 15:25:30
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/90211010/

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!K18111
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18111
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18111
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!E17428

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17357
ATIGA	2023	2023	0	AT!F17357
ATIGA	2024	2024	0	AT!G17357
ATIGA	2025	2025	0	AT!H17357
ATIGA	2026	2026	0	AT!I17357
ATIGA	2027	2027	0	AT!J17357
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17413
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17413
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17413
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17413
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17413
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17413
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17414
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17414
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17414
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17414
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17414
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17414
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17419
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17375
AIFTA	30/12/2022	2022	0	AI!F17371
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17371
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17371
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17371
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17371
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17371

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17417
VKFTA	2023	2023	0	VK!F17417
VKFTA	2024	2024	0	VK!G17417
VKFTA	2025	2025	0	VK!H17417
VKFTA	2026	2026	0	VK!I17417
VKFTA	2027	2027	0	VK!J17417
VCFTA	2022	2022	0	VC!D17479
VCFTA	2023	2023	0	VC!E17479
VCFTA	2024	2024	0	VC!F17479
VCFTA	2025	2025	0	VC!G17479
VCFTA	2026	2026	0	VC!H17479
VCFTA	2027	2027	0	VC!I17479
VN-EAEU	2022	2022	0	EAV!D17455
VN-EAEU	2023	2023	0	EAV!E17455
VN-EAEU	2024	2024	0	EAV!F17455
VN-EAEU	2025	2025	0	EAV!G17455
VN-EAEU	2026	2026	0	EAV!H17455
VN-EAEU	2027	2027	0	EAV!I17455
AHKFTA	2022	2022	0	AKH!D17450
AHKFTA	2023	2023	0	AKH!E17450
AHKFTA	2024	2024	0	AKH!F17450
AHKFTA	2025	2025	0	AKH!G17450
AHKFTA	2026	2026	0	AKH!H17450
AHKFTA	2027	2027	0	AKH!I17450
EVFTA	2022	2022	0	EV-NK!D17480
EVFTA	2023	2023	0	EV-NK!E17480

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17480
EVFTA	2025	2025	0	EV-NK!G17480
EVFTA	2026	2026	0	EV-NK!H17480
EVFTA	2027	2027	0	EV-NK!I17480
UKVFTA	2022	2022	0	UKV!D17479
UKVFTA	2023	2023	0	UKV!E17479
UKVFTA	2024	2024	0	UKV!F17479
UKVFTA	2025	2025	0	UKV!G17479
UKVFTA	2026	2026	0	UKV!H17479
UKVFTA	2027	2027	0	UKV!I17479
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17573
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17573
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17573
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17573
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17573
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17573
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17573
RCEP A	2022	2022	0	RCEPT-A!D17442
RCEP A	2023	2023	0	RCEPT-A!E17442
RCEP A	2024	2024	0	RCEPT-A!F17442
RCEP A	2025	2025	0	RCEPT-A!G17442
RCEP A	2026	2026	0	RCEPT-A!H17442
RCEP A	2027	2027	0	RCEPT-A!I17442
RCEP B	2022	2022	0	B!D17442
RCEP B	2023	2023	0	B!E17442
RCEP B	2024	2024	0	B!F17442

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17442
RCEP B	2026	2026	0	B!H17442
RCEP B	2027	2027	0	B!I17442
RCEP C	2022	2022	0	C!D17440
RCEP C	2023	2023	0	C!E17440
RCEP C	2024	2024	0	C!F17440
RCEP C	2025	2025	0	C!G17440
RCEP C	2026	2026	0	C!H17440
RCEP C	2027	2027	0	C!I17440
RCEP D	2022	2022	0	D!D17439
RCEP D	2023	2023	0	D!E17439
RCEP D	2024	2024	0	D!F17439
RCEP D	2025	2025	0	D!G17439
RCEP D	2026	2026	0	D!H17439
RCEP D	2027	2027	0	D!I17439
RCEP E	2022	2022	0	E!D17443
RCEP E	2023	2023	0	E!E17443
RCEP E	2024	2024	0	E!F17443
RCEP E	2025	2025	0	E!G17443
RCEP E	2026	2026	0	E!H17443
RCEP E	2027	2027	0	E!I17443
RCEP F	2022	2022	0	F!D17442
RCEP F	2023	2023	0	F!E17442
RCEP F	2024	2024	0	F!F17442
RCEP F	2025	2025	0	F!G17442
RCEP F	2026	2026	0	F!H17442

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17442
VIFTA	2024	2024	0	VI!F16353
VIFTA	2025	2025	0	VI!G16353
VIFTA	2026	2026	0	VI!H16353
VIFTA	2027	2027	0	VI!I16353

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 9021.10 has 2 lines; 9021.10.10 is distinguished from its siblings by: Of iron or steel.	9021.10.90 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	9021.10.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9021.10.10	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9021.10.10. 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 9021.10.10 was checked against BT2026 (cell BT2026!N18111), 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.