Vietnam Tariff Intelligence

HS 9021.21.00 detail

HS code	9021.21.00
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 / - Artificial teeth and dental fittings: / - - Artificial teeth
Unit	chiếc/bộ
Generated	09/11/2026 00:09:50
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/90212100/

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!K18114
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18114
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18114
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!E17431

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17360
ATIGA	2023	2023	0	AT!F17360
ATIGA	2024	2024	0	AT!G17360
ATIGA	2025	2025	0	AT!H17360
ATIGA	2026	2026	0	AT!I17360
ATIGA	2027	2027	0	AT!J17360
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17416
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17416
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17416
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17416
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17416
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17416
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17417
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17417
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17417
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17417
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17417
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17417
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17422
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17378
AIFTA	30/12/2022	2022	0	AI!F17374
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17374
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17374
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17374
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17374
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17374

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17420
VKFTA	2023	2023	0	VK!F17420
VKFTA	2024	2024	0	VK!G17420
VKFTA	2025	2025	0	VK!H17420
VKFTA	2026	2026	0	VK!I17420
VKFTA	2027	2027	0	VK!J17420
VCFTA	2022	2022	0	VC!D17482
VCFTA	2023	2023	0	VC!E17482
VCFTA	2024	2024	0	VC!F17482
VCFTA	2025	2025	0	VC!G17482
VCFTA	2026	2026	0	VC!H17482
VCFTA	2027	2027	0	VC!I17482
VN-EAEU	2022	2022	0	EAV!D17458
VN-EAEU	2023	2023	0	EAV!E17458
VN-EAEU	2024	2024	0	EAV!F17458
VN-EAEU	2025	2025	0	EAV!G17458
VN-EAEU	2026	2026	0	EAV!H17458
VN-EAEU	2027	2027	0	EAV!I17458
AHKFTA	2022	2022	0	AKH!D17453
AHKFTA	2023	2023	0	AKH!E17453
AHKFTA	2024	2024	0	AKH!F17453
AHKFTA	2025	2025	0	AKH!G17453
AHKFTA	2026	2026	0	AKH!H17453
AHKFTA	2027	2027	0	AKH!I17453
EVFTA	2022	2022	0	EV-NK!D17483
EVFTA	2023	2023	0	EV-NK!E17483

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17483
EVFTA	2025	2025	0	EV-NK!G17483
EVFTA	2026	2026	0	EV-NK!H17483
EVFTA	2027	2027	0	EV-NK!I17483
UKVFTA	2022	2022	0	UKV!D17482
UKVFTA	2023	2023	0	UKV!E17482
UKVFTA	2024	2024	0	UKV!F17482
UKVFTA	2025	2025	0	UKV!G17482
UKVFTA	2026	2026	0	UKV!H17482
UKVFTA	2027	2027	0	UKV!I17482
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17576
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17576
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17576
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17576
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17576
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17576
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17576
RCEP A	2022	2022	0	RCEPT-A!D17445
RCEP A	2023	2023	0	RCEPT-A!E17445
RCEP A	2024	2024	0	RCEPT-A!F17445
RCEP A	2025	2025	0	RCEPT-A!G17445
RCEP A	2026	2026	0	RCEPT-A!H17445
RCEP A	2027	2027	0	RCEPT-A!I17445
RCEP B	2022	2022	0	B!D17445
RCEP B	2023	2023	0	B!E17445
RCEP B	2024	2024	0	B!F17445

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17445
RCEP B	2026	2026	0	B!H17445
RCEP B	2027	2027	0	B!I17445
RCEP C	2022	2022	0	C!D17443
RCEP C	2023	2023	0	C!E17443
RCEP C	2024	2024	0	C!F17443
RCEP C	2025	2025	0	C!G17443
RCEP C	2026	2026	0	C!H17443
RCEP C	2027	2027	0	C!I17443
RCEP D	2022	2022	0	D!D17442
RCEP D	2023	2023	0	D!E17442
RCEP D	2024	2024	0	D!F17442
RCEP D	2025	2025	0	D!G17442
RCEP D	2026	2026	0	D!H17442
RCEP D	2027	2027	0	D!I17442
RCEP E	2022	2022	0	E!D17446
RCEP E	2023	2023	0	E!E17446
RCEP E	2024	2024	0	E!F17446
RCEP E	2025	2025	0	E!G17446
RCEP E	2026	2026	0	E!H17446
RCEP E	2027	2027	0	E!I17446
RCEP F	2022	2022	0	F!D17445
RCEP F	2023	2023	0	F!E17445
RCEP F	2024	2024	0	F!F17445
RCEP F	2025	2025	0	F!G17445
RCEP F	2026	2026	0	F!H17445

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17445
VIFTA	2024	2024	0	VI!F16356
VIFTA	2025	2025	0	VI!G16356
VIFTA	2026	2026	0	VI!H16356
VIFTA	2027	2027	0	VI!I16356

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 9021.21.00. 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 9021.21.00 was checked against BT2026 (cell BT2026!N18114), 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.