

Detalle del SA 9019.20.10

|                        |                                                                                                                                                                                                                                                                                                                                                              |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 9019.20.10                                                                                                                                                                                                                                                                                                                                                   |
| Descripción            | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus / - Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus: / - - Invasive ventilators |
| Unidad                 | chiếc/bộ                                                                                                                                                                                                                                                                                                                                                     |
| Generado               | 01/11/2026 00:04:47                                                                                                                                                                                                                                                                                                                                          |
| Versión de datos       | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                   |
| Estado de verificación | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.                                                                                                                                                                                                                |
| Enlace                 | <a href="https://mail.vietnamtariff.com/hs-code/90192010/">https://mail.vietnamtariff.com/hs-code/90192010/</a>                                                                                                                                                                                                                                              |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                   | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|---------------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 5               | 5%                        | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18103 |
| Preferencial (NMF)               | 0               | 0%                        | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18103 |
| IVA                              | 5/8/10          | 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18103 |
| Impuesto especial al consumo     |                 | Sin datos                 |                |            |               |
| Impuesto ambiental               |                 | Sin datos                 |                |            |               |
| Derecho de exportación           |                 | Sin datos                 |                |            |               |
| Arancel de exportación CPTPP     |                 | Sin datos                 |                |            |               |
| Arancel de exportación EVFTA     |                 | Sin datos                 |                |            |               |
| Arancel de exportación UKVFTA    |                 | Sin datos                 |                |            |               |

Aranceles preferenciales especiales (TLC) - 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|

|                |   |    |                            |                                        |                                   |                |            |
|----------------|---|----|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA        | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA          | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AIFTA          | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA          | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP          | 0 | 0% | Arancel consolidado BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA          | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

|         |   |              |                               |                       |                       |                |               |
|---------|---|--------------|-------------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0 | 0%           | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 0 | 0%           | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>valorem |
| VN-CAM  |   | Sin<br>datos | Sin datos                     |                       | S                     | 56/2026/NĐ-CP  | Sin datos     |
| VNCU    |   | Sin<br>datos | Sin datos                     |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos     |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E17418 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E17347 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F17347 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G17347 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H17347 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I17347 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J17347 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E17403 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F17403 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G17403 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H17403 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I17403   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J17403   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E17404   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F17404   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G17404   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H17404   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I17404   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J17404   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F17409   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H17365 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F17361   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G17361   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H17361   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I17361   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J17361   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K17361   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E17407   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F17407   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G17407   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H17407   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I17407   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J17407   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D17469   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E17469   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F17469   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G17469   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H17469    |
| VCFTA   | 2027    | 2027 | 0               | VC!I17469    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D17445   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E17445   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F17445   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G17445   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H17445   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I17445   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D17440   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E17440   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F17440   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G17440   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H17440   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I17440   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D17470 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E17470 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F17470 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G17470 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H17470 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I17470 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D17469   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E17469   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F17469   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G17469   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H17469   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I17469   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D17563   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E17563   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F17563   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G17563   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H17563   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I17563   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J17563   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D17432 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E17432 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F17432 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G17432 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H17432 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I17432 |
| RCEP B | 2022    | 2022           | 0               | B!D17432       |
| RCEP B | 2023    | 2023           | 0               | B!E17432       |
| RCEP B | 2024    | 2024           | 0               | B!F17432       |
| RCEP B | 2025    | 2025           | 0               | B!G17432       |
| RCEP B | 2026    | 2026           | 0               | B!H17432       |
| RCEP B | 2027    | 2027           | 0               | B!I17432       |
| RCEP C | 2022    | 2022           | 0               | C!D17430       |
| RCEP C | 2023    | 2023           | 0               | C!E17430       |
| RCEP C | 2024    | 2024           | 0               | C!F17430       |
| RCEP C | 2025    | 2025           | 0               | C!G17430       |
| RCEP C | 2026    | 2026           | 0               | C!H17430       |
| RCEP C | 2027    | 2027           | 0               | C!I17430       |
| RCEP D | 2022    | 2022           | 0               | D!D17429       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E17429  |
| RCEP D | 2024    | 2024 | 0               | D!F17429  |
| RCEP D | 2025    | 2025 | 0               | D!G17429  |
| RCEP D | 2026    | 2026 | 0               | D!H17429  |
| RCEP D | 2027    | 2027 | 0               | D!!17429  |
| RCEP E | 2022    | 2022 | 0               | E!D17433  |
| RCEP E | 2023    | 2023 | 0               | E!E17433  |
| RCEP E | 2024    | 2024 | 0               | E!F17433  |
| RCEP E | 2025    | 2025 | 0               | E!G17433  |
| RCEP E | 2026    | 2026 | 0               | E!H17433  |
| RCEP E | 2027    | 2027 | 0               | E!!17433  |
| RCEP F | 2022    | 2022 | 0               | F!D17432  |
| RCEP F | 2023    | 2023 | 0               | F!E17432  |
| RCEP F | 2024    | 2024 | 0               | F!F17432  |
| RCEP F | 2025    | 2025 | 0               | F!G17432  |
| RCEP F | 2026    | 2026 | 0               | F!H17432  |
| RCEP F | 2027    | 2027 | 0               | F!!17432  |
| VIFTA  | 2024    | 2024 | 0               | VI!F16345 |
| VIFTA  | 2025    | 2025 | 0               | VI!G16345 |
| VIFTA  | 2026    | 2026 | 0               | VI!H16345 |
| VIFTA  | 2027    | 2027 | 0               | VI!!16345 |

Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                         |                                                |                |                                                                                                          |                                                         |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| 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.     | Instrumento citado en la fuente; vigencia no verificada |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 9019.20 has 3 lines; 9019.20.10 is distinguished from its siblings by: Invasive ventilators.                                 | 9019.20.20 Other ventilators; 9019.20.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | No verificado – requiere comprobación                   |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 9019.20.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 9019.20.10                                | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.  | No verificado – requiere comprobación                   |
| 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.                                           | No verificado – requiere comprobación                   |
| 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).          | No verificado – requiere comprobación                   |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9019.20.10. This does NOT mean there is no risk.                                            |                                                |                | Check the MOIT Trade Remedies Authority database.                                                        | No verificado – requiere comprobación                   |
| DQ-001  | GREEN  | MFN rate present in the source                             | The MFN rate 0% for 9019.20.10 was checked against BT2026 (cell BT2026!N18103), 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. | Cotejado con el archivo arancelario de origen           |

## Política de la partida

### Política de la partida

TB y tế QSD cấp NK (08/2023/TT-BCT - PL1.III)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.