Vietnam Tariff Intelligence

HS 9018.90.31 detail

HS code	9018.90.31
Description	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments / - Other instruments and appliances: / - - Electronic instruments and appliances: / - - - Electro-surgical or electro-medical instruments and appliances
Unit	chiếc/bộ
Generated	05/11/2026 21:03:29
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://mail.vietnamtariff.com/hs-code/90189031/

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!K18095
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18095
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18095
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!E17409

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17338
ATIGA	2023	2023	0	AT!F17338
ATIGA	2024	2024	0	AT!G17338
ATIGA	2025	2025	0	AT!H17338
ATIGA	2026	2026	0	AT!I17338
ATIGA	2027	2027	0	AT!J17338
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17394
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17394
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17394
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17394
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17394
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17394
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17395
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17395
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17395
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17395
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17395
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17395
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17400
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17356
AIFTA	30/12/2022	2022	0	AI!F17352
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17352
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17352
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17352
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17352
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17352

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17398
VKFTA	2023	2023	0	VK!F17398
VKFTA	2024	2024	0	VK!G17398
VKFTA	2025	2025	0	VK!H17398
VKFTA	2026	2026	0	VK!I17398
VKFTA	2027	2027	0	VK!J17398
VCFTA	2022	2022	0	VC!D17460
VCFTA	2023	2023	0	VC!E17460
VCFTA	2024	2024	0	VC!F17460
VCFTA	2025	2025	0	VC!G17460
VCFTA	2026	2026	0	VC!H17460
VCFTA	2027	2027	0	VC!I17460
VN-EAEU	2022	2022	0	EAV!D17436
VN-EAEU	2023	2023	0	EAV!E17436
VN-EAEU	2024	2024	0	EAV!F17436
VN-EAEU	2025	2025	0	EAV!G17436
VN-EAEU	2026	2026	0	EAV!H17436
VN-EAEU	2027	2027	0	EAV!I17436
AHKFTA	2022	2022	0	AKH!D17431
AHKFTA	2023	2023	0	AKH!E17431
AHKFTA	2024	2024	0	AKH!F17431
AHKFTA	2025	2025	0	AKH!G17431
AHKFTA	2026	2026	0	AKH!H17431
AHKFTA	2027	2027	0	AKH!I17431
EVFTA	2022	2022	0	EV-NK!D17461
EVFTA	2023	2023	0	EV-NK!E17461

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17461
EVFTA	2025	2025	0	EV-NK!G17461
EVFTA	2026	2026	0	EV-NK!H17461
EVFTA	2027	2027	0	EV-NK!I17461
UKVFTA	2022	2022	0	UKV!D17460
UKVFTA	2023	2023	0	UKV!E17460
UKVFTA	2024	2024	0	UKV!F17460
UKVFTA	2025	2025	0	UKV!G17460
UKVFTA	2026	2026	0	UKV!H17460
UKVFTA	2027	2027	0	UKV!I17460
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17554
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17554
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17554
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17554
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17554
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17554
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17554
RCEP A	2022	2022	0	RCEPT-A!D17423
RCEP A	2023	2023	0	RCEPT-A!E17423
RCEP A	2024	2024	0	RCEPT-A!F17423
RCEP A	2025	2025	0	RCEPT-A!G17423
RCEP A	2026	2026	0	RCEPT-A!H17423
RCEP A	2027	2027	0	RCEPT-A!I17423
RCEP B	2022	2022	0	B!D17423
RCEP B	2023	2023	0	B!E17423
RCEP B	2024	2024	0	B!F17423

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17423
RCEP B	2026	2026	0	B!H17423
RCEP B	2027	2027	0	B!I17423
RCEP C	2022	2022	0	C!D17421
RCEP C	2023	2023	0	C!E17421
RCEP C	2024	2024	0	C!F17421
RCEP C	2025	2025	0	C!G17421
RCEP C	2026	2026	0	C!H17421
RCEP C	2027	2027	0	C!I17421
RCEP D	2022	2022	0	D!D17420
RCEP D	2023	2023	0	D!E17420
RCEP D	2024	2024	0	D!F17420
RCEP D	2025	2025	0	D!G17420
RCEP D	2026	2026	0	D!H17420
RCEP D	2027	2027	0	D!I17420
RCEP E	2022	2022	0	E!D17424
RCEP E	2023	2023	0	E!E17424
RCEP E	2024	2024	0	E!F17424
RCEP E	2025	2025	0	E!G17424
RCEP E	2026	2026	0	E!H17424
RCEP E	2027	2027	0	E!I17424
RCEP F	2022	2022	0	F!D17423
RCEP F	2023	2023	0	F!E17423
RCEP F	2024	2024	0	F!F17423
RCEP F	2025	2025	0	F!G17423
RCEP F	2026	2026	0	F!H17423

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17423
VIFTA	2024	2024	0	VI!F16337
VIFTA	2025	2025	0	VI!G16337
VIFTA	2026	2026	0	VI!H16337
VIFTA	2027	2027	0	VI!I16337

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 9018.90 has 5 lines; 9018.90.31 is distinguished from its siblings by: Electro-surgical or electro-medical instruments and appliances.	9018.90.10 Fibre optics headband lamps of a kind designed for medical use; 9018.90.20 Intravenous administration sets; 9018.90.39 Other; 9018.90.90 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	9018.90.31 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 9018.90.31	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9018.90.31. 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 9018.90.31 was checked against BT2026 (cell BT2026!N18095), 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.