

HS 9019.20.20 detail

|                     |                                                                                                                                                                                                                                                                                                                                                           |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 9019.20.20                                                                                                                                                                                                                                                                                                                                                |
| Description         | 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: / - - Other ventilators |
| Unit                | chiếc/bộ                                                                                                                                                                                                                                                                                                                                                  |
| Generated           | 30/10/2026 11:36:25                                                                                                                                                                                                                                                                                                                                       |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/90192020/">https://mail.vietnamtariff.com/hs-code/90192020/</a>                                                                                                                                                                                                                                           |

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!K18104 |
| Preferential (MFN)   | 0            | 0%                         | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18104 |
| VAT                  | 5/8/10       | 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18104 |
| 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!E17419 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E17348   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F17348   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G17348   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H17348   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I17348   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J17348   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E17404   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F17404   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G17404   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H17404   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I17404   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J17404   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E17405   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F17405   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G17405   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H17405   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I17405   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J17405   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F17410   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H17366 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F17362   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G17362   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H17362   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I17362   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J17362   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K17362   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E17408    |
| VKFTA   | 2023   | 2023 | 0            | VK!F17408    |
| VKFTA   | 2024   | 2024 | 0            | VK!G17408    |
| VKFTA   | 2025   | 2025 | 0            | VK!H17408    |
| VKFTA   | 2026   | 2026 | 0            | VK!I17408    |
| VKFTA   | 2027   | 2027 | 0            | VK!J17408    |
| VCFTA   | 2022   | 2022 | 0            | VC!D17470    |
| VCFTA   | 2023   | 2023 | 0            | VC!E17470    |
| VCFTA   | 2024   | 2024 | 0            | VC!F17470    |
| VCFTA   | 2025   | 2025 | 0            | VC!G17470    |
| VCFTA   | 2026   | 2026 | 0            | VC!H17470    |
| VCFTA   | 2027   | 2027 | 0            | VC!I17470    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D17446   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E17446   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F17446   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G17446   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H17446   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I17446   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D17441   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E17441   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F17441   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G17441   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H17441   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I17441   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D17471 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E17471 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F17471   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G17471   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H17471   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I17471   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D17470     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E17470     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F17470     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G17470     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H17470     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I17470     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D17564   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E17564   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F17564   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G17564   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H17564   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I17564   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J17564   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D17433 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E17433 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F17433 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G17433 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H17433 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I17433 |
| RCEP B | 2022   | 2022           | 0            | B!D17433       |
| RCEP B | 2023   | 2023           | 0            | B!E17433       |
| RCEP B | 2024   | 2024           | 0            | B!F17433       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2025   | 2025 | 0            | B!G17433 |
| RCEP B | 2026   | 2026 | 0            | B!H17433 |
| RCEP B | 2027   | 2027 | 0            | B!I17433 |
| RCEP C | 2022   | 2022 | 0            | C!D17431 |
| RCEP C | 2023   | 2023 | 0            | C!E17431 |
| RCEP C | 2024   | 2024 | 0            | C!F17431 |
| RCEP C | 2025   | 2025 | 0            | C!G17431 |
| RCEP C | 2026   | 2026 | 0            | C!H17431 |
| RCEP C | 2027   | 2027 | 0            | C!I17431 |
| RCEP D | 2022   | 2022 | 0            | D!D17430 |
| RCEP D | 2023   | 2023 | 0            | D!E17430 |
| RCEP D | 2024   | 2024 | 0            | D!F17430 |
| RCEP D | 2025   | 2025 | 0            | D!G17430 |
| RCEP D | 2026   | 2026 | 0            | D!H17430 |
| RCEP D | 2027   | 2027 | 0            | D!I17430 |
| RCEP E | 2022   | 2022 | 0            | E!D17434 |
| RCEP E | 2023   | 2023 | 0            | E!E17434 |
| RCEP E | 2024   | 2024 | 0            | E!F17434 |
| RCEP E | 2025   | 2025 | 0            | E!G17434 |
| RCEP E | 2026   | 2026 | 0            | E!H17434 |
| RCEP E | 2027   | 2027 | 0            | E!I17434 |
| RCEP F | 2022   | 2022 | 0            | F!D17433 |
| RCEP F | 2023   | 2023 | 0            | F!E17433 |
| RCEP F | 2024   | 2024 | 0            | F!F17433 |
| RCEP F | 2025   | 2025 | 0            | F!G17433 |
| RCEP F | 2026   | 2026 | 0            | F!H17433 |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP F | 2027   | 2027 | 0            | FI!17433  |
| VIFTA  | 2024   | 2024 | 0            | VI!F16346 |
| VIFTA  | 2025   | 2025 | 0            | VI!G16346 |
| VIFTA  | 2026   | 2026 | 0            | VI!H16346 |
| VIFTA  | 2027   | 2027 | 0            | VI!!16346 |

## 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 9019.20 has 3 lines; 9019.20.20 is distinguished from its siblings by: Other ventilators.                                    | 9019.20.10 Invasive ventilators; 9019.20.90 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                | 9019.20.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 9019.20.20                                   | 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 9019.20.20. 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 9019.20.20 was checked against BT2026 (cell BT2026!N18104), 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.