

THE MINISTRY OF HEALTH

THE SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No. 19/2024/TT-BYT

Hanoi, October 01, 2024

CIRCULAR

**PROMULGATING THE LIST OF MEDICAL EQUIPMENT ASSIGNED HS CODES
ACCORDING TO VIETNAM'S NOMENCLATURE OF EXPORTS AND IMPORTS**

Pursuant to the Law on Customs dated June 23, 2014;

Pursuant to the Government's Decree No. 08/2015/ND-CP dated January 21, 2015 providing specific provisions and guidance on enforcement of the Customs Law on customs procedures, examination, supervision and control procedures;

Pursuant to the Government's Decree No. 59/2018/ND-CP dated April 20, 2018 on amendment to certain Articles of the Government's Decree No. 08/2015/ND-CP dated January 21, 2015 on guidelines for the Law on Customs in terms of customs procedure, customs supervision and inspection;

Pursuant to the Government's Decree No. 98/2021/ND-CP dated November 08, 2021 on management of medical equipment;

Pursuant to the Government's Decree No. 07/2023/ND-CP dated March 03, 2023 on amendment to certain Articles of the Government's Decree No. 98/2021/ND-CP dated November 08, 2021 on management of medical equipment;

Pursuant to the Government's Decree No. 96/2023/ND-CP dated December 30, 2023 on elaboration of the Law on Medical Examination and Treatment;

Pursuant to the Government's Decree No. 95/2022/ND-CP dated November 15, 2022 defining the functions, tasks, powers and organizational structure of the Ministry of Health;

At the request of the Director General of the Medical Equipment and Work Department;

The Minister of Health hereby promulgates a Circular to promulgate the list of medical equipment assigned HS codes according to Vietnam's Nomenclature of exports and imports.

Article 1. Scope

This Circular promulgates the List and rules for application of the List of exported and imported medical equipment assigned HS codes according to Vietnam's Nomenclature of exports and

imports enclosed with the Circular No. 31/2022/TT-BTC dated June 08, 2022 of the Minister of Finance on promulgation of Vietnam's Nomenclature of exports and imports.

Article 2. Promulgation of the List

Promulgated together with this Circular is the List of medical equipment assigned HS codes according to Vietnam's Nomenclature of exports and imports.

Article 3. Rules for application of the List

1. If there is any difference or inconsistency in the classification and determination of HS codes for goods on the List promulgated together with this Circular, the determination of HS codes shall comply with provisions of law on customs.
2. Regarding imported or exported medical equipment which has not been listed and assigned HS codes on the List enclosed with this Circular, the determination of HS codes shall comply with provisions of law on customs. After customs clearance, exporters and importers shall submit a document to the Ministry of Health (Medical Equipment and Work Department) to form a basis for cooperation with the Ministry of Finance in considering agreeing to, updating and promulgate a supplementary List.
3. The List of medical equipment assigned HS codes enclosed with this Circular serves as the basis for organizations and individuals to export and import medical equipment into Vietnam.
4. The List consists of commodities identified as medical equipment and managed pursuant to the Government's Decree No. 98/2021/ND-CP dated November 08, 2021 on management of medical equipment amended by the Government's Decree No. 07/2023/ND-CP March 03, 2023 and other legislative documents on medical equipment.

Article 4. Effect

1. This Circular comes into force as of November 16, 2024.
2. The Circular No. 14/2018/TT-BYT dated May 15, 2018 of the Minister of Health on promulgation of the list of medical equipment assigned HS codes according to Vietnam's Nomenclature of exports and imports shall cease to have effect from the effective date of this Circular.

Article 5. Responsibility for implementation

Director General of Medical Equipment and Work Department; heads of affiliates of the Ministry of Health, Directors of Departments of Health of provinces and central-affiliated cities, heads of health authorities of ministries and central authorities and other relevant organizations and individuals are responsible for the implementation of this Circular.

Difficulties that arise during the implementation of this Circular should be reported to the Ministry of Health (Medical Equipment and Work Department) for consideration and resolution./.

**PP. THE MINISTER
THE DEPUTY MINISTER**

Do Xuan Tuyen

**LIST OF MEDICAL EQUIPMENT ASSIGNED HS CODES ACCORDING TO
VIETNAM'S NOMENCLATURE OF EXPORTS AND IMPORTS**

*(Promulgated together with the Circular No. 19/2024/TT-BYT dated October 01, 2024 of the
Minister of Health)*

No.	Description of medical equipment	HS code
1.	- Powdered sodium bicarbonate for dialysis (put up in measured doses or in packings for retail sale); - Concentrated haemodialysis solution (bicarbonate); Sodium bicarbonate haemodialysis powder; Concentrated haemodialysis solution (acid); Acid hemodialysis concentrate (put up in measured doses or packings for retail sale); - Dialysis products that are mixtures containing one of the following ingredients: sodium chloride, magnesium, detrose, reducing sugar, potassium, acetic acid solution, etc. (mixed, put up in packings for retail sale)	2836.30.00 3004.90.99 3824.99.99
2.	Adhesive dressings and other articles having an adhesive layer covered or impregnated with pharmaceutical substances	3005.10.10
3.	Adhesive dressings and other articles having an adhesive layer not covered or not impregnated with pharmaceutical substances	3005.10.90
4.	Bandages	3005.90.10
5.	Gauze	3005.90.20
6.	Open wound healing gel	3005.90.90

7.	Medical cotton	3005.90.90
8.	Sterile absorbable surgical or dental yarns; sterile surgical or dental adhesion barriers and pads, whether or not absorbable	3006.10.10
9.	Sterile non-absorbable surgical catgut; Sterile non-absorbable suture materials; Sterile tissue adhesives for surgical wound closure; Sterile absorbable surgical or dental haemostatics; Sterile non-absorbable surgical or dental haemostatic wax	3006.10.90
10.	Other microbial diagnostic reagents designed to be administered to the patient	3006.30.30
11.	Dental cements and other dental fillings	3006.40.10
12.	Bone reconstruction cements	3006.40.20
13.	First-aid boxes and kits	3006.50.00
14.	Gel preparations designed to be used in human as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	3006.70.00
15.	Appliances identifiable for ostomy use	3006.91.00
16.	Spray or cream for preventing pressure ulcers	3304.99.90
17.	Powders and pastes for dental prophylaxis	3306.10.10
18.	Contact lens or artificial eye solutions	3307.90.50
19.	Saline nasal spray; saline nasal spray; ear spray for hygienic purposes (put up in packings for retail sale)	3307.90.90
20.	Medical X-ray films	3701.10.00
21.	Disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles for disinfecting or sterilizing medical equipment	3808.59.60 3808.94.90
22.	Prepared culture media for the development of microorganisms (including viruses and the like) or of plant, human or animal cells for human diagnostic purposes.	3821.00.10 3821.00.90
23.	Malaria diagnostic reagents, whether or not put up in kit form	3822.11.00
24.	Diagnostic reagents for Zika virus disease and other diseases transmitted by mosquitoes of the genus Aedes, whether or not put up in kit form	3822.12.00
25.	Blood group test kit for human use	3822.13.00
26.	Other reagents for human use	3822.19.00
27.	Plastic moulds with denture imprints	3926.90.32
28.	Other medical and surgical articles of plastics and of other materials of	3926.90.39

	headings 39.01 to 39.14.	
29.	Sheath contraceptives, of vulcanized rubber other than hard rubber	4014.10.00
30.	Gloves of vulcanized natural rubber, used for medical, surgical or dental purposes	4015.12.10
31.	Gloves of other vulcanized rubber, used for medical, surgical or dental purposes	4015.12.90
32.	Stockings for varicose veins, of synthetic fibers	6115.10.10
33.	Surgical gowns, of man-made fibers	6211.43.10
34.	Compression garments of cotton, of a kind used for the treatment of scar tissue and skin grafts	6212.90.11
35.	Compression garments of textile material other than cotton, of a kind used for the treatment of scar tissue and skin grafts	6212.90.91
36.	Surgical masks	6307.90.40 6307.90.90
37.	Sterilizers used to disinfect, and sterilize medical equipment	8419.20.00
38.	Centrifuges specialized in medical diagnosis, testing, and screening	8421.19.90
39.	Filtering or purifying machinery and apparatus for liquids or gases, of a kind suitable for medical or surgical use	8421.29.10
40.	Carriages for disabled persons, whether or not motorized or otherwise mechanically propelled.	8713.10.00 8713.90.00
41.	Contact lenses (nearsightedness, farsightedness, astigmatism)	9001.30.00
42.	Spectacle lenses of glass (nearsightedness, farsightedness, astigmatism)	9001.40.00
43.	Spectacle lenses of other materials (nearsightedness, farsightedness, astigmatism)	9001.50.00
44.	Glasses (nearsightedness, farsightedness, astigmatism)	9004.90.10
45.	Stereoscopic microscopes used to search for and evaluate egg quality for in vitro fertilization	9011.10.00
46.	Surgical microscopes	9011.80.00
47.	Lasers used in human medical treatment	9013.20.00
48.	Electro-cardiographs for human use	9018.11.00
49.	Ultrasonic scanning apparatus for human use	9018.12.00
50.	Magnetic resonance imaging apparatus for human use	9018.13.00
51.	Scintigraphic apparatus for human use	9018.14.00

52.	Electro-diagnostic apparatus for human use (including apparatus for functional exploratory examination or for checking physiological parameters), other than those of headings 9018.11.00, 9018.12.00, 9018.13.00 and 9018.14.00	9018.19.00
53.	Ultra-violet apparatus for sterilizing medical equipment	9018.20.00
54.	Infra-red ray apparatus for patient support and treatment	9018.20.00
55.	Disposable syringes, with or without needles	9018.31.10
56.	Syringes, with or without needles, other than those of heading 9018.31.10	9018.31.90
57.	Tubular metal needles and needles for sutures	9018.32.00
58.	Catheters for human use	9018.39.10
59.	Needles for blood collection; Needles, catheters, cannulae and the like for human use other than those of HS headings 9018.32.00 and 9018.39.10	9018.39.90
60.	Dental drill engines, whether or not combined on a single base with other dental equipment	9018.41.00
61.	Other instruments and appliances, used in dental sciences	9018.49.00
62.	Other ophthalmic instruments and appliances	9018.50.00
63.	Fiber optic headlight designed for medical use	9018.90.10
64.	Intravenous administration sets	9018.90.20
65.	Electrosurgical or electromedical instruments and appliances	9018.90.31
66.	Medical equipment and instruments that are classified under the heading 9018 but yet to be included in Vietnam's Nomenclature of exports and imports and the List enclosed with this Circular.	9018.90.90
67.	Orthopaedic or fracture appliances	9021.10.10 9021.10.90
68.	Artificial teeth	9021.21.00
69.	Dental fittings	9021.29.10 9021.29.20 9021.29.90
70.	Artificial joints (other artificial parts of the body)	9021.31.00
71.	Other artificial parts of the body	9021.39.00
72.	Hearing aids, excluding parts and accessories	9021.40.00
73.	Pacemakers for stimulating heart muscles, excluding parts and accessories	9021.50.00

74.	Other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	9021.90.00
75.	Computed tomography apparatus for medical use	9022.12.00
76.	Apparatus based on the use of X-rays, including radiography or radiotherapy apparatus for dental uses	9022.13.00
77.	Apparatus based on the use of X-rays, including radiography or radiotherapy apparatus for human use, other than those of headings 9022.12.00 and 9022.13.00	9022.14.00
78.	Apparatus based on the use of alpha, beta or gamma radiations, for medical, surgical, or dental uses, including radiography or radiotherapy apparatus	9022.21.00
79.	Mercury thermometers, for medical use	9025.11.00
80.	Electronic thermometers, for medical use	9025.19.19
81.	Gas or smoke analysis apparatus for disease diagnosis	9027.10.00
82.	Chromatographs and electrophoresis instruments	9027.20.00
83.	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	9027.30.00
84.	Mass spectrometer	9027.81.00
85.	Microtomes for medical use	9027.90.00
86.	Digital X-ray detector used to acquire medical X-ray images.	9030.10.00
87.	Dentists' chairs	9402.10.10
88.	Commodes	9402.90.11
89.	Operating tables, electrically operated	9402.90.12
90.	Non-electric operating tables	9402.90.13
91.	Examination tables	9402.90.14
92.	Hospital beds	9402.90.15
93.	Other furniture specially designed for patient or surgical use	9402.90.19
94.	Surgical light	9405.11.10
		9405.19.10
		9405.21.10
		9405.29.10

95.	Non-fiber optic lamps designed for medical use	9405.11.99
		9405.19.92
		9405.19.99
		9405.21.90
		9405.29.90
		9405.41.90
		9405.42.90
		9405.49.90

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