

Detalle del SA 8901.90.11

|                        |                                                                                                                                                                                                                                                                                                        |
|------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8901.90.11                                                                                                                                                                                                                                                                                             |
| Descripción            | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods / - Other vessels for the transport of goods and other vessels for the transport of both persons and goods: / - - Not motorised: / - - - Of a gross tonnage not exceeding 26 |
| Unidad                 | chiếc                                                                                                                                                                                                                                                                                                  |
| Generado               | 01/11/2026 07:09:46                                                                                                                                                                                                                                                                                    |
| 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://vietnamtariff.com/hs-code/89019011/">https://vietnamtariff.com/hs-code/89019011/</a>                                                                                                                                                                                                  |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 15              | 15%                   | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17812 |
| Preferencial (NMF)               | 10              | 10%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N17812 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17812 |
| 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   | 7 | 7%           | 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!E17132 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E17061 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F17061 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G17061 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H17061 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I17061 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J17061 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E17117 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F17117 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G17117 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H17117 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I17117   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J17117   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E17118   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F17118   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G17118   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H17118   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I17118   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J17118   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F17123   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H17079 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F17075   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G17075   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H17075   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I17075   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J17075   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K17075   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E17121   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F17121   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G17121   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H17121   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I17121   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J17121   |
| VCFTA   | 2022                                   | 2022 | 2               | VC!D17183   |
| VCFTA   | 2023                                   | 2023 | 1               | VC!E17183   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F17183   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G17183   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H17183    |
| VCFTA   | 2027    | 2027 | 0               | VC!I17183    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D17159   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E17159   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F17159   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G17159   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H17159   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I17159   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D17154   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E17154   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F17154   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G17154   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H17154   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I17154   |
| EVFTA   | 2022    | 2022 | 5               | EV-NK!D17184 |
| EVFTA   | 2023    | 2023 | 3,3             | EV-NK!E17184 |
| EVFTA   | 2024    | 2024 | 1,6             | EV-NK!F17184 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G17184 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H17184 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I17184 |
| UKVFTA  | 2022    | 2022 | 5               | UKV!D17183   |
| UKVFTA  | 2023    | 2023 | 3,3             | UKV!E17183   |
| UKVFTA  | 2024    | 2024 | 1,6             | UKV!F17183   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G17183   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H17183   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I17183   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D17277   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E17277   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F17277   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G17277   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H17277   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I17277   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J17277   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D17146 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E17146 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F17146 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G17146 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H17146 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I17146 |
| RCEP B | 2022    | 2022           | 0               | B!D17146       |
| RCEP B | 2023    | 2023           | 0               | B!E17146       |
| RCEP B | 2024    | 2024           | 0               | B!F17146       |
| RCEP B | 2025    | 2025           | 0               | B!G17146       |
| RCEP B | 2026    | 2026           | 0               | B!H17146       |
| RCEP B | 2027    | 2027           | 0               | B!I17146       |
| RCEP C | 2022    | 2022           | 0               | C!D17144       |
| RCEP C | 2023    | 2023           | 0               | C!E17144       |
| RCEP C | 2024    | 2024           | 0               | C!F17144       |
| RCEP C | 2025    | 2025           | 0               | C!G17144       |
| RCEP C | 2026    | 2026           | 0               | C!H17144       |
| RCEP C | 2027    | 2027           | 0               | C!I17144       |
| RCEP D | 2022    | 2022           | 0               | D!D17143       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E17143  |
| RCEP D | 2024    | 2024 | 0               | D!F17143  |
| RCEP D | 2025    | 2025 | 0               | D!G17143  |
| RCEP D | 2026    | 2026 | 0               | D!H17143  |
| RCEP D | 2027    | 2027 | 0               | D!!17143  |
| RCEP E | 2022    | 2022 | 0               | E!D17147  |
| RCEP E | 2023    | 2023 | 0               | E!E17147  |
| RCEP E | 2024    | 2024 | 0               | E!F17147  |
| RCEP E | 2025    | 2025 | 0               | E!G17147  |
| RCEP E | 2026    | 2026 | 0               | E!H17147  |
| RCEP E | 2027    | 2027 | 0               | E!!17147  |
| RCEP F | 2022    | 2022 | 0               | F!D17146  |
| RCEP F | 2023    | 2023 | 0               | F!E17146  |
| RCEP F | 2024    | 2024 | 0               | F!F17146  |
| RCEP F | 2025    | 2025 | 0               | F!G17146  |
| RCEP F | 2026    | 2026 | 0               | F!H17146  |
| RCEP F | 2027    | 2027 | 0               | F!!17146  |
| VIFTA  | 2024    | 2024 | 9               | VI!F16082 |
| VIFTA  | 2025    | 2025 | 8               | VI!G16082 |
| VIFTA  | 2026    | 2026 | 7               | VI!H16082 |
| VIFTA  | 2027    | 2027 | 6               | VI!!16082 |

Asesoría y advertencias

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

|         |        |                                                            |                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                             |                                    |                                                                                                          |                                                         |
|---------|--------|------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| DOC-001 | YELLOW | Specialised inspection                                     | Item policy (source, Vietnamese): Chứng nhận chất lượng ATKTK và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT) |                                                                                                                                                                                                                                                                                                                                                                             | 12/2022/TT-BGTVT, 62/2024/TT-BGTVT | Prepare inspection/certification filings under the cited instruments before clearance.                   | Instrumento citado en la fuente; vigencia no verificada |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8901.90 has 10 lines; 8901.90.11 is distinguished from its siblings by: Of a gross tonnage not exceeding 26.                          | 8901.90.12 Of a gross tonnage exceeding 26 but not exceeding 500; 8901.90.14 Of a gross tonnage exceeding 500; 8901.90.31 Of a gross tonnage not exceeding 26; 8901.90.32 Of a gross tonnage exceeding 26 but not exceeding 500; 8901.90.33 Of a gross tonnage exceeding 500 but not exceeding 1,000; 8901.90.34 Of a gross tonnage exceeding 1,000 but not exceeding 4,000 | 31/2022/TT-BTC                     | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | 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 "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 8901.90.11. 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 10% for 8901.90.11 was checked against BT2026 (cell BT2026!N17812), 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**

Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.