Vietnam Tariff Intelligence

HS 8901.20.73 detail

HS code	8901.20.73
Description	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods / - Tankers: / - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000: / - - - Of a gross tonnage exceeding 30,000 but not exceeding 50,000
Unit	chiếc
Generated	05/11/2026 00:07:11
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://vietnamtariff.com/hs-code/89012073/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	3	3%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17804
Preferential (MFN)	2	2%	26/2023/NĐ-CP	2023-07-15	BT2026!N17804
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17804
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-CN)	0% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
RCEP (Annex A)	1,3	1.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	1,3	1.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	1,3	1.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	1,3	1.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	1,4	1.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	1.4	1.4%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17124
ATIGA	2022	2022	0	AT!E17053
ATIGA	2023	2023	0	AT!F17053
ATIGA	2024	2024	0	AT!G17053
ATIGA	2025	2025	0	AT!H17053
ATIGA	2026	2026	0	AT!I17053
ATIGA	2027	2027	0	AT!J17053
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17109
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17109
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17109

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17109
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17109
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17109
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17110
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17110
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17110
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17110
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17110
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17110
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17115
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17071
AIFTA	30/12/2022	2022	0	AI!F17067
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17067
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17067
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17067
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17067
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17067
VKFTA	2022	2022	0	VK!E17113
VKFTA	2023	2023	0	VK!F17113
VKFTA	2024	2024	0	VK!G17113
VKFTA	2025	2025	0	VK!H17113
VKFTA	2026	2026	0	VK!I17113
VKFTA	2027	2027	0	VK!J17113
VCFTA	2022	2022	0	VC!D17175
VCFTA	2023	2023	0	VC!E17175
VCFTA	2024	2024	0	VC!F17175

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17175
VCFTA	2026	2026	0	VC!H17175
VCFTA	2027	2027	0	VC!I17175
VN-EAEU	2022	2022	0	EAV!D17151
VN-EAEU	2023	2023	0	EAV!E17151
VN-EAEU	2024	2024	0	EAV!F17151
VN-EAEU	2025	2025	0	EAV!G17151
VN-EAEU	2026	2026	0	EAV!H17151
VN-EAEU	2027	2027	0	EAV!I17151
AHKFTA	2022	2022	*	AKH!D17146
AHKFTA	2023	2023	*	AKH!E17146
AHKFTA	2024	2024	*	AKH!F17146
AHKFTA	2025	2025	*	AKH!G17146
AHKFTA	2026	2026	*	AKH!H17146
AHKFTA	2027	2027	*	AKH!I17146
EVFTA	2022	2022	0	EV-NK!D17176
EVFTA	2023	2023	0	EV-NK!E17176
EVFTA	2024	2024	0	EV-NK!F17176
EVFTA	2025	2025	0	EV-NK!G17176
EVFTA	2026	2026	0	EV-NK!H17176
EVFTA	2027	2027	0	EV-NK!I17176
UKVFTA	2022	2022	0	UKV!D17175
UKVFTA	2023	2023	0	UKV!E17175
UKVFTA	2024	2024	0	UKV!F17175
UKVFTA	2025	2025	0	UKV!G17175
UKVFTA	2026	2026	0	UKV!H17175

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17175
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17269
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17269
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17269
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17269
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17269
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17269
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17269
RCEP A	2022	2022	1,9	RCEPT-A!D17138
RCEP A	2023	2023	1,7	RCEPT-A!E17138
RCEP A	2024	2024	1,6	RCEPT-A!F17138
RCEP A	2025	2025	1,5	RCEPT-A!G17138
RCEP A	2026	2026	1,3	RCEPT-A!H17138
RCEP A	2027	2027	1,2	RCEPT-A!I17138
RCEP B	2022	2022	1,9	B!D17138
RCEP B	2023	2023	1,7	B!E17138
RCEP B	2024	2024	1,6	B!F17138
RCEP B	2025	2025	1,5	B!G17138
RCEP B	2026	2026	1,3	B!H17138
RCEP B	2027	2027	1,2	B!I17138
RCEP C	2022	2022	*	C!D17136
RCEP C	2023	2023	*	C!E17136
RCEP C	2024	2024	*	C!F17136
RCEP C	2025	2025	*	C!G17136
RCEP C	2026	2026	*	C!H17136
RCEP C	2027	2027	*	C!I17136

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	1,9	D!D17135
RCEP D	2023	2023	1,8	D!E17135
RCEP D	2024	2024	1,6	D!F17135
RCEP D	2025	2025	1,5	D!G17135
RCEP D	2026	2026	1,4	D!H17135
RCEP D	2027	2027	1,3	D!I17135
RCEP E	2022	2022	1,9	E!D17139
RCEP E	2023	2023	1,7	E!E17139
RCEP E	2024	2024	1,6	E!F17139
RCEP E	2025	2025	1,5	E!G17139
RCEP E	2026	2026	1,3	E!H17139
RCEP E	2027	2027	1,2	E!I17139
RCEP F	2022	2022	1,9	F!D17138
RCEP F	2023	2023	1,7	F!E17138
RCEP F	2024	2024	1,6	F!F17138
RCEP F	2025	2025	1,5	F!G17138
RCEP F	2026	2026	1,3	F!H17138
RCEP F	2027	2027	1,2	F!I17138
VIFTA	2024	2024	1,8	VI!F16074
VIFTA	2025	2025	1.6	VI!G16074
VIFTA	2026	2026	1.4	VI!H16074
VIFTA	2027	2027	1.2	VI!I16074

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Chứng nhận chất lượng ATKT 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.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8901.20 has 5 lines; 8901.20.73 is distinguished from its siblings by: Of a gross tonnage exceeding 30,000 but not exceeding 50,000.	8901.20.50 Of a gross tonnage not exceeding 5,000; 8901.20.71 Of a gross tonnage exceeding 5,000 but not exceeding 20,000; 8901.20.72 Of a gross tonnage exceeding 20,000 but not exceeding 30,000; 8901.20.80 Of a gross tonnage exceeding 50,000	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	8901.20.73 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8901.20.73	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 "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 8901.20.73. 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 2% for 8901.20.73 was checked against BT2026 (cell BT2026!N17804), 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
Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)

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.