Vietnam Tariff Intelligence

# HS 8901.90.35 detail

| | |
|---|---|
| **HS code** | 8901.90.35 |
| **Description** | 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: / - - Motorised: / - - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000 |
| **Unit** | chiếc |
| **Generated** | 03/11/2026 15:45:54 |
| **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/89019035/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17820 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17820 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17820 |
| 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 (-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) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annex E) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 6,7 | 6.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 6,9 | 6.9% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 7 | 7% | 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!E17140 |
| ATIGA | 2022 | 2022 | 0 | AT!E17069 |
| ATIGA | 2023 | 2023 | 0 | AT!F17069 |
| ATIGA | 2024 | 2024 | 0 | AT!G17069 |
| ATIGA | 2025 | 2025 | 0 | AT!H17069 |
| ATIGA | 2026 | 2026 | 0 | AT!I17069 |
| ATIGA | 2027 | 2027 | 0 | AT!J17069 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E17125 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17125 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17125 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17125 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17125 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17125 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E17126 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F17126 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17126 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17126 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17126 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17126 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17131 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17087 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F17083 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G17083 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H17083 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I17083 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J17083 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K17083 |
| VKFTA | 2022 | 2022 | 0 | VK!E17129 |
| VKFTA | 2023 | 2023 | 0 | VK!F17129 |
| VKFTA | 2024 | 2024 | 0 | VK!G17129 |
| VKFTA | 2025 | 2025 | 0 | VK!H17129 |
| VKFTA | 2026 | 2026 | 0 | VK!I17129 |
| VKFTA | 2027 | 2027 | 0 | VK!J17129 |
| VCFTA | 2022 | 2022 | 2 | VC!D17191 |
| VCFTA | 2023 | 2023 | 1 | VC!E17191 |
| VCFTA | 2024 | 2024 | 0 | VC!F17191 |
| VCFTA | 2025 | 2025 | 0 | VC!G17191 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H17191 |
| VCFTA | 2027 | 2027 | 0 | VC!I17191 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D17167 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E17167 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F17167 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17167 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17167 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17167 |
| AHKFTA | 2022 | 2022 | * | AKH!D17162 |
| AHKFTA | 2023 | 2023 | * | AKH!E17162 |
| AHKFTA | 2024 | 2024 | * | AKH!F17162 |
| AHKFTA | 2025 | 2025 | * | AKH!G17162 |
| AHKFTA | 2026 | 2026 | * | AKH!H17162 |
| AHKFTA | 2027 | 2027 | * | AKH!I17162 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D17192 |
| EVFTA | 2023 | 2023 | 3,3 | EV-NK!E17192 |
| EVFTA | 2024 | 2024 | 1,6 | EV-NK!F17192 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G17192 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H17192 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I17192 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D17191 |
| UKVFTA | 2023 | 2023 | 3,3 | UKV!E17191 |
| UKVFTA | 2024 | 2024 | 1,6 | UKV!F17191 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G17191 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H17191 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I17191 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D17285 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E17285 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17285 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17285 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17285 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17285 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17285 |
| RCEP A | 2022 | 2022 | 9,3 | RCEPT-A!D17154 |
| RCEP A | 2023 | 2023 | 8,7 | RCEPT-A!E17154 |
| RCEP A | 2024 | 2024 | 8 | RCEPT-A!F17154 |
| RCEP A | 2025 | 2025 | 7,3 | RCEPT-A!G17154 |
| RCEP A | 2026 | 2026 | 6,7 | RCEPT-A!H17154 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I17154 |
| RCEP B | 2022 | 2022 | 9,3 | B!D17154 |
| RCEP B | 2023 | 2023 | 8,7 | B!E17154 |
| RCEP B | 2024 | 2024 | 8 | B!F17154 |
| RCEP B | 2025 | 2025 | 7,3 | B!G17154 |
| RCEP B | 2026 | 2026 | 6,7 | B!H17154 |
| RCEP B | 2027 | 2027 | 6 | B!I17154 |
| RCEP C | 2022 | 2022 | * | C!D17152 |
| RCEP C | 2023 | 2023 | * | C!E17152 |
| RCEP C | 2024 | 2024 | * | C!F17152 |
| RCEP C | 2025 | 2025 | * | C!G17152 |
| RCEP C | 2026 | 2026 | * | C!H17152 |
| RCEP C | 2027 | 2027 | * | C!I17152 |
| RCEP D | 2022 | 2022 | 9,4 | D!D17151 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 8,8 | D!E17151 |
| RCEP D | 2024 | 2024 | 8,1 | D!F17151 |
| RCEP D | 2025 | 2025 | 7,5 | D!G17151 |
| RCEP D | 2026 | 2026 | 6,9 | D!H17151 |
| RCEP D | 2027 | 2027 | 6,3 | D!I17151 |
| RCEP E | 2022 | 2022 | 9,3 | E!D17155 |
| RCEP E | 2023 | 2023 | 8,7 | E!E17155 |
| RCEP E | 2024 | 2024 | 8 | E!F17155 |
| RCEP E | 2025 | 2025 | 7,3 | E!G17155 |
| RCEP E | 2026 | 2026 | 6,7 | E!H17155 |
| RCEP E | 2027 | 2027 | 6 | E!I17155 |
| RCEP F | 2022 | 2022 | 9,3 | F!D17154 |
| RCEP F | 2023 | 2023 | 8,7 | F!E17154 |
| RCEP F | 2024 | 2024 | 8 | F!F17154 |
| RCEP F | 2025 | 2025 | 7,3 | F!G17154 |
| RCEP F | 2026 | 2026 | 6,7 | F!H17154 |
| RCEP F | 2027 | 2027 | 6 | F!I17154 |
| VIFTA | 2024 | 2024 | 9 | VI!F16090 |
| VIFTA | 2025 | 2025 | 8 | VI!G16090 |
| VIFTA | 2026 | 2026 | 7 | VI!H16090 |
| VIFTA | 2027 | 2027 | 6 | VI!I16090 |

## 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 8901.90 has 10 lines; 8901.90.35 is distinguished from its siblings by: Of a gross tonnage exceeding 4,000 but not exceeding 5,000. | 8901.90.11 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 | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | 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 8901.90.35. 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 10% for 8901.90.35 was checked against BT2026 (cell BT2026!N17820), 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.