Vietnam Tariff Intelligence

HS 8902.00.36 detail

HS code	8902.00.36
Description	Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Fishing vessels: / - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000
Unit	chiếc
Generated	02/11/2026 14:21:49
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/89020036/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17830
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17830
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17830
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
EVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	2,5	2.5%	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 F)	2,5	2.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	2,7	2.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E17151
ATIGA	2022	2022	0	AT!E17080
ATIGA	2023	2023	0	AT!F17080
ATIGA	2024	2024	0	AT!G17080
ATIGA	2025	2025	0	AT!H17080
ATIGA	2026	2026	0	AT!I17080
ATIGA	2027	2027	0	AT!J17080
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17136
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17136
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17136

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17136
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17136
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17136
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17137
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17137
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17137
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17137
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17137
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17137
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17142
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17098
AIFTA	30/12/2022	2022	*	AI!F17094
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G17094
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H17094
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I17094
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J17094
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K17094
VKFTA	2022	2022	0	VK!E17140
VKFTA	2023	2023	0	VK!F17140
VKFTA	2024	2024	0	VK!G17140
VKFTA	2025	2025	0	VK!H17140
VKFTA	2026	2026	0	VK!I17140
VKFTA	2027	2027	0	VK!J17140
VCFTA	2022	2022	5	VC!D17202
VCFTA	2023	2023	5	VC!E17202
VCFTA	2024	2024	5	VC!F17202

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G17202
VCFTA	2026	2026	5	VC!H17202
VCFTA	2027	2027	5	VC!I17202
VN-EAEU	2022	2022	*	EAV!D17178
VN-EAEU	2023	2023	*	EAV!E17178
VN-EAEU	2024	2024	*	EAV!F17178
VN-EAEU	2025	2025	*	EAV!G17178
VN-EAEU	2026	2026	*	EAV!H17178
VN-EAEU	2027	2027	*	EAV!I17178
AHKFTA	2022	2022	3	AKH!D17173
AHKFTA	2023	2023	2	AKH!E17173
AHKFTA	2024	2024	2	AKH!F17173
AHKFTA	2025	2025	1	AKH!G17173
AHKFTA	2026	2026	1	AKH!H17173
AHKFTA	2027	2027	0	AKH!I17173
EVFTA	2022	2022	3,6	EV-NK!D17203
EVFTA	2023	2023	3,1	EV-NK!E17203
EVFTA	2024	2024	2,7	EV-NK!F17203
EVFTA	2025	2025	2,2	EV-NK!G17203
EVFTA	2026	2026	1,8	EV-NK!H17203
EVFTA	2027	2027	1,3	EV-NK!I17203
UKVFTA	2022	2022	3,6	UKV!D17202
UKVFTA	2023	2023	3,1	UKV!E17202
UKVFTA	2024	2024	2,7	UKV!F17202
UKVFTA	2025	2025	2,2	UKV!G17202
UKVFTA	2026	2026	1,8	UKV!H17202

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	1,3	UKV!I17202
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17296
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17296
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17296
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17296
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17296
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17296
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17296
RCEP A	2022	2022	4,5	RCEPT-A!D17165
RCEP A	2023	2023	4	RCEPT-A!E17165
RCEP A	2024	2024	3,5	RCEPT-A!F17165
RCEP A	2025	2025	3	RCEPT-A!G17165
RCEP A	2026	2026	2,5	RCEPT-A!H17165
RCEP A	2027	2027	2	RCEPT-A!I17165
RCEP B	2022	2022	4,5	B!D17165
RCEP B	2023	2023	4	B!E17165
RCEP B	2024	2024	3,5	B!F17165
RCEP B	2025	2025	3	B!G17165
RCEP B	2026	2026	2,5	B!H17165
RCEP B	2027	2027	2	B!I17165
RCEP C	2022	2022	4,5	C!D17163
RCEP C	2023	2023	4	C!E17163
RCEP C	2024	2024	3,5	C!F17163
RCEP C	2025	2025	3	C!G17163
RCEP C	2026	2026	2,5	C!H17163
RCEP C	2027	2027	2	C!I17163

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,5	D!D17162
RCEP D	2023	2023	4,1	D!E17162
RCEP D	2024	2024	3,6	D!F17162
RCEP D	2025	2025	3,2	D!G17162
RCEP D	2026	2026	2,7	D!H17162
RCEP D	2027	2027	2,3	D!I17162
RCEP E	2022	2022	4,5	E!D17166
RCEP E	2023	2023	4	E!E17166
RCEP E	2024	2024	3,5	E!F17166
RCEP E	2025	2025	3	E!G17166
RCEP E	2026	2026	2,5	E!H17166
RCEP E	2027	2027	2	E!I17166
RCEP F	2022	2022	4,5	F!D17165
RCEP F	2023	2023	4	F!E17165
RCEP F	2024	2024	3,5	F!F17165
RCEP F	2025	2025	3	F!G17165
RCEP F	2026	2026	2,5	F!H17165
RCEP F	2027	2027	2	F!I17165
VIFTA	2024	2024	*	VI!F16100
VIFTA	2025	2025	*	VI!G16100
VIFTA	2026	2026	*	VI!H16100
VIFTA	2027	2027	*	VI!I16100

Advisory & warnings

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

FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 5%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving.	MFN 5%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8902.00 has 14 lines; 8902.00.36 is distinguished from its siblings by: Of a gross tonnage exceeding 1,000 but not exceeding 4,000.	8902.00.31 Of a gross tonnage not exceeding 26; 8902.00.32 Of a gross tonnage exceeding 26 but less than 40; 8902.00.33 Of a gross tonnage of 40 or more but not exceeding 101; 8902.00.34 Of a gross tonnage exceeding 101 but not exceeding 250; 8902.00.35 Of a gross tonnage exceeding 250 but not exceeding 1,000; 8902.00.37 Of a gross tonnage exceeding 4,000	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 8902.00.36. 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 5% for 8902.00.36 was checked against BT2026 (cell BT2026!N17830), 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

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.