Vietnam Tariff Intelligence

HS 8903.21.00 detail

HS code	8903.21.00
Description	Yachts and other vessels for pleasure or sports; rowing boats and canoes / - Sailboats, other than inflatable, with or without auxiliary motor: / - - Of a length not exceeding 7.5 m
Unit	chiếc
Generated	05/11/2026 21:17:19
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/89032100/

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!K17846
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17846
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q17846
Excise tax	30	30%	66/2025/QH15	2025-06-14	BT2026!CG17846
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17168

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17097
ATIGA	2023	2023	0	AT!F17097
ATIGA	2024	2024	0	AT!G17097
ATIGA	2025	2025	0	AT!H17097
ATIGA	2026	2026	0	AT!I17097
ATIGA	2027	2027	0	AT!J17097
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17153
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17153
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17153
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17153
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17153
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17153
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17154
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17154
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17154
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17154
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17154
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17154
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17159
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17115
AIFTA	30/12/2022	2022	0	AI!F17111
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17111
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17111
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17111
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17111
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17111

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17157
VKFTA	2023	2023	0	VK!F17157
VKFTA	2024	2024	0	VK!G17157
VKFTA	2025	2025	0	VK!H17157
VKFTA	2026	2026	0	VK!I17157
VKFTA	2027	2027	0	VK!J17157
VCFTA	2022	2022	2	VC!D17219
VCFTA	2023	2023	1	VC!E17219
VCFTA	2024	2024	0	VC!F17219
VCFTA	2025	2025	0	VC!G17219
VCFTA	2026	2026	0	VC!H17219
VCFTA	2027	2027	0	VC!I17219
VN-EAEU	2022	2022	0	EAV!D17195
VN-EAEU	2023	2023	0	EAV!E17195
VN-EAEU	2024	2024	0	EAV!F17195
VN-EAEU	2025	2025	0	EAV!G17195
VN-EAEU	2026	2026	0	EAV!H17195
VN-EAEU	2027	2027	0	EAV!I17195
AHKFTA	2022	2022	0	AKH!D17190
AHKFTA	2023	2023	0	AKH!E17190
AHKFTA	2024	2024	0	AKH!F17190
AHKFTA	2025	2025	0	AKH!G17190
AHKFTA	2026	2026	0	AKH!H17190
AHKFTA	2027	2027	0	AKH!I17190
EVFTA	2022	2022	5	EV-NK!D17220
EVFTA	2023	2023	3,3	EV-NK!E17220

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F17220
EVFTA	2025	2025	0	EV-NK!G17220
EVFTA	2026	2026	0	EV-NK!H17220
EVFTA	2027	2027	0	EV-NK!I17220
UKVFTA	2022	2022	5	UKV!D17219
UKVFTA	2023	2023	3,3	UKV!E17219
UKVFTA	2024	2024	1,6	UKV!F17219
UKVFTA	2025	2025	0	UKV!G17219
UKVFTA	2026	2026	0	UKV!H17219
UKVFTA	2027	2027	0	UKV!I17219
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17313
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17313
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17313
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17313
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17313
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17313
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17313
RCEP A	2022	2022	0	RCEPT-A!D17182
RCEP A	2023	2023	0	RCEPT-A!E17182
RCEP A	2024	2024	0	RCEPT-A!F17182
RCEP A	2025	2025	0	RCEPT-A!G17182
RCEP A	2026	2026	0	RCEPT-A!H17182
RCEP A	2027	2027	0	RCEPT-A!I17182
RCEP B	2022	2022	0	B!D17182
RCEP B	2023	2023	0	B!E17182
RCEP B	2024	2024	0	B!F17182

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17182
RCEP B	2026	2026	0	B!H17182
RCEP B	2027	2027	0	B!I17182
RCEP C	2022	2022	0	C!D17180
RCEP C	2023	2023	0	C!E17180
RCEP C	2024	2024	0	C!F17180
RCEP C	2025	2025	0	C!G17180
RCEP C	2026	2026	0	C!H17180
RCEP C	2027	2027	0	C!I17180
RCEP D	2022	2022	0	D!D17179
RCEP D	2023	2023	0	D!E17179
RCEP D	2024	2024	0	D!F17179
RCEP D	2025	2025	0	D!G17179
RCEP D	2026	2026	0	D!H17179
RCEP D	2027	2027	0	D!I17179
RCEP E	2022	2022	0	E!D17183
RCEP E	2023	2023	0	E!E17183
RCEP E	2024	2024	0	E!F17183
RCEP E	2025	2025	0	E!G17183
RCEP E	2026	2026	0	E!H17183
RCEP E	2027	2027	0	E!I17183
RCEP F	2022	2022	0	F!D17182
RCEP F	2023	2023	0	F!E17182
RCEP F	2024	2024	0	F!F17182
RCEP F	2025	2025	0	F!G17182
RCEP F	2026	2026	0	F!H17182

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17182
VIFTA	2024	2024	9	VI!F16116
VIFTA	2025	2025	8	VI!G16116
VIFTA	2026	2026	7	VI!H16116
VIFTA	2027	2027	6	VI!I16116

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-004	YELLOW	HS code introduced in the 2023 nomenclature	8903.21.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8903.21.00	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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Du thuyền		174/2025/NĐ-CP - PL2	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TAX-002	YELLOW	Subject to excise tax	The excise column shows "30".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8903.21.00. 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 8903.21.00 was checked against BT2026 (cell BT2026!N17846), 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.