

## HS 8904.00.33 detail

|                     |                                                                                                                           |
|---------------------|---------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8904.00.33                                                                                                                |
| Description         | Tugs and pusher craft / - Of a gross tonnage exceeding 26: / - - Of a power exceeding 1,200 hp but not exceeding 3,200 hp |
| Unit                | chiếc                                                                                                                     |
| Generated           | 31/10/2026 18:22:46                                                                                                       |
| 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                | <a href="https://vietnamtariff.com/hs-code/89040033/">https://vietnamtariff.com/hs-code/89040033/</a>                     |

### 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!K17860 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N17860 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17860 |
| 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            | 0%   | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E               | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA  | 0            | 0%   | Consolidated BT2026 | 2026                                   | AHK             | 123/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate    | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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          | 2.9          | 2.9%    | 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!E17183 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E17112 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2023                                   | 2023 | 0            | AT!F17112   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G17112   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H17112   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I17112   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J17112   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E17168   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F17168   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G17168   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H17168   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I17168   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J17168   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E17169   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F17169   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G17169   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H17169   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I17169   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J17169   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F17174   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H17130 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F17126   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G17126   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H17126   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I17126   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J17126   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K17126   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E17172   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2023   | 2023 | 0            | VK!F17172    |
| VKFTA   | 2024   | 2024 | 0            | VK!G17172    |
| VKFTA   | 2025   | 2025 | 0            | VK!H17172    |
| VKFTA   | 2026   | 2026 | 0            | VK!I17172    |
| VKFTA   | 2027   | 2027 | 0            | VK!J17172    |
| VCFTA   | 2022   | 2022 | 5            | VC!D17234    |
| VCFTA   | 2023   | 2023 | 5            | VC!E17234    |
| VCFTA   | 2024   | 2024 | 0            | VC!F17234    |
| VCFTA   | 2025   | 2025 | 0            | VC!G17234    |
| VCFTA   | 2026   | 2026 | 0            | VC!H17234    |
| VCFTA   | 2027   | 2027 | 0            | VC!I17234    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D17210   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E17210   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F17210   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G17210   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H17210   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I17210   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D17205   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E17205   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F17205   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G17205   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H17205   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I17205   |
| EVFTA   | 2022   | 2022 | 2,5          | EV-NK!D17235 |
| EVFTA   | 2023   | 2023 | 1,6          | EV-NK!E17235 |
| EVFTA   | 2024   | 2024 | 0,8          | EV-NK!F17235 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G17235   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H17235   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I17235   |
| UKVFTA | 2022   | 2022           | 2,5          | UKV!D17234     |
| UKVFTA | 2023   | 2023           | 1,6          | UKV!E17234     |
| UKVFTA | 2024   | 2024           | 0,8          | UKV!F17234     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G17234     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H17234     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I17234     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D17328   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E17328   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F17328   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G17328   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H17328   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I17328   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J17328   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D17197 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E17197 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F17197 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G17197 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H17197 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I17197 |
| RCEP B | 2022   | 2022           | 0            | B!D17197       |
| RCEP B | 2023   | 2023           | 0            | B!E17197       |
| RCEP B | 2024   | 2024           | 0            | B!F17197       |
| RCEP B | 2025   | 2025           | 0            | B!G17197       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2026   | 2026 | 0            | B!H17197 |
| RCEP B | 2027   | 2027 | 0            | B!I17197 |
| RCEP C | 2022   | 2022 | 0            | C!D17195 |
| RCEP C | 2023   | 2023 | 0            | C!E17195 |
| RCEP C | 2024   | 2024 | 0            | C!F17195 |
| RCEP C | 2025   | 2025 | 0            | C!G17195 |
| RCEP C | 2026   | 2026 | 0            | C!H17195 |
| RCEP C | 2027   | 2027 | 0            | C!I17195 |
| RCEP D | 2022   | 2022 | 0            | D!D17194 |
| RCEP D | 2023   | 2023 | 0            | D!E17194 |
| RCEP D | 2024   | 2024 | 0            | D!F17194 |
| RCEP D | 2025   | 2025 | 0            | D!G17194 |
| RCEP D | 2026   | 2026 | 0            | D!H17194 |
| RCEP D | 2027   | 2027 | 0            | D!I17194 |
| RCEP E | 2022   | 2022 | 0            | E!D17198 |
| RCEP E | 2023   | 2023 | 0            | E!E17198 |
| RCEP E | 2024   | 2024 | 0            | E!F17198 |
| RCEP E | 2025   | 2025 | 0            | E!G17198 |
| RCEP E | 2026   | 2026 | 0            | E!H17198 |
| RCEP E | 2027   | 2027 | 0            | E!I17198 |
| RCEP F | 2022   | 2022 | 0            | F!D17197 |
| RCEP F | 2023   | 2023 | 0            | F!E17197 |
| RCEP F | 2024   | 2024 | 0            | F!F17197 |
| RCEP F | 2025   | 2025 | 0            | F!G17197 |
| RCEP F | 2026   | 2026 | 0            | F!H17197 |
| RCEP F | 2027   | 2027 | 0            | F!I17197 |

| FTA   | Period | Year | Source value | Source    |
|-------|--------|------|--------------|-----------|
| VIFTA | 2024   | 2024 | 4,3          | VI!F16130 |
| VIFTA | 2025   | 2025 | 3.6          | VI!G16130 |
| VIFTA | 2026   | 2026 | 2.9          | VI!H16130 |
| VIFTA | 2027   | 2027 | 2.1          | VI!!16130 |

## 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 ATKY 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 8904.00 has 5 lines; 8904.00.33 is distinguished from its siblings by: Of a power exceeding 1,200 hp but not exceeding 3,200 hp.     | 8904.00.10 Of a gross tonnage not exceeding 26; 8904.00.32 Of a power not exceeding 1,200 hp; 8904.00.34 Of a power exceeding 3,200 hp but not exceeding 4,000 hp; 8904.00.35 Of a power exceeding 4,000 hp | 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          | 8904.00.33 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.         | MOI: 8904.00.33                                                                                                                                                                                             | 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                     |

| Risk code | Level  | Risk name                                                  | Description                                                                                          | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|--------|------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| 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 8904.00.33. 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 8904.00.33 was checked against BT2026 (cell BT2026!N17860), 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                                                                                                                              |
|------------------------------------------------------------------------------------------------------------------------------------------|
| <p>           Chứng nhận chất lượng ATKT và BVMT sau TQ, trước khi đưa ra thị trường (12/2022/TT-BGTVT và 62/2024/TT-BGTVT)         </p> |

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.