Vietnam Tariff Intelligence

HS 8901.10.10 detail

HS code	8901.10.10
Description	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods / - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds: / - - Of a gross tonnage not exceeding 26
Unit	chiếc
Generated	08/11/2026 07:21:17
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/89011010/

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!K17793
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17793
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q17793
Excise tax	30	30%	66/2025/QH15	2025-06-14	BT2026!CG17793
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	5.7	5.7%	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!E17113

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17042
ATIGA	2023	2023	0	AT!F17042
ATIGA	2024	2024	0	AT!G17042
ATIGA	2025	2025	0	AT!H17042
ATIGA	2026	2026	0	AT!I17042
ATIGA	2027	2027	0	AT!J17042
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17098
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17098
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17098
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17098
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17098
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17098
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17099
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17099
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17099
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17099
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17099
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17099
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17104
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17060
AIFTA	30/12/2022	2022	0	AI!F17056
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17056
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17056
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17056
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17056
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17056

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17102
VKFTA	2023	2023	0	VK!F17102
VKFTA	2024	2024	0	VK!G17102
VKFTA	2025	2025	0	VK!H17102
VKFTA	2026	2026	0	VK!I17102
VKFTA	2027	2027	0	VK!J17102
VCFTA	2022	2022	2	VC!D17164
VCFTA	2023	2023	1	VC!E17164
VCFTA	2024	2024	0	VC!F17164
VCFTA	2025	2025	0	VC!G17164
VCFTA	2026	2026	0	VC!H17164
VCFTA	2027	2027	0	VC!I17164
VN-EAEU	2022	2022	0	EAV!D17140
VN-EAEU	2023	2023	0	EAV!E17140
VN-EAEU	2024	2024	0	EAV!F17140
VN-EAEU	2025	2025	0	EAV!G17140
VN-EAEU	2026	2026	0	EAV!H17140
VN-EAEU	2027	2027	0	EAV!I17140
AHKFTA	2022	2022	0	AKH!D17135
AHKFTA	2023	2023	0	AKH!E17135
AHKFTA	2024	2024	0	AKH!F17135
AHKFTA	2025	2025	0	AKH!G17135
AHKFTA	2026	2026	0	AKH!H17135
AHKFTA	2027	2027	0	AKH!I17135
EVFTA	2022	2022	5	EV-NK!D17165
EVFTA	2023	2023	3,3	EV-NK!E17165

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F17165
EVFTA	2025	2025	0	EV-NK!G17165
EVFTA	2026	2026	0	EV-NK!H17165
EVFTA	2027	2027	0	EV-NK!I17165
UKVFTA	2022	2022	5	UKV!D17164
UKVFTA	2023	2023	3,3	UKV!E17164
UKVFTA	2024	2024	1,6	UKV!F17164
UKVFTA	2025	2025	0	UKV!G17164
UKVFTA	2026	2026	0	UKV!H17164
UKVFTA	2027	2027	0	UKV!I17164
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17258
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17258
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17258
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17258
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17258
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17258
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17258
RCEP A	2022	2022	0	RCEPT-A!D17127
RCEP A	2023	2023	0	RCEPT-A!E17127
RCEP A	2024	2024	0	RCEPT-A!F17127
RCEP A	2025	2025	0	RCEPT-A!G17127
RCEP A	2026	2026	0	RCEPT-A!H17127
RCEP A	2027	2027	0	RCEPT-A!I17127
RCEP B	2022	2022	0	B!D17127
RCEP B	2023	2023	0	B!E17127
RCEP B	2024	2024	0	B!F17127

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17127
RCEP B	2026	2026	0	B!H17127
RCEP B	2027	2027	0	B!I17127
RCEP C	2022	2022	0	C!D17125
RCEP C	2023	2023	0	C!E17125
RCEP C	2024	2024	0	C!F17125
RCEP C	2025	2025	0	C!G17125
RCEP C	2026	2026	0	C!H17125
RCEP C	2027	2027	0	C!I17125
RCEP D	2022	2022	0	D!D17124
RCEP D	2023	2023	0	D!E17124
RCEP D	2024	2024	0	D!F17124
RCEP D	2025	2025	0	D!G17124
RCEP D	2026	2026	0	D!H17124
RCEP D	2027	2027	0	D!I17124
RCEP E	2022	2022	0	E!D17128
RCEP E	2023	2023	0	E!E17128
RCEP E	2024	2024	0	E!F17128
RCEP E	2025	2025	0	E!G17128
RCEP E	2026	2026	0	E!H17128
RCEP E	2027	2027	0	E!I17128
RCEP F	2022	2022	0	F!D17127
RCEP F	2023	2023	0	F!E17127
RCEP F	2024	2024	0	F!F17127
RCEP F	2025	2025	0	F!G17127
RCEP F	2026	2026	0	F!H17127

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17127
VIFTA	2024	2024	8,6	VI!F16063
VIFTA	2025	2025	7.1	VI!G16063
VIFTA	2026	2026	5.7	VI!H16063
VIFTA	2027	2027	4.3	VI!I16063

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)		23/2019/QĐ-TTg	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8901.10 has 6 lines; 8901.10.10 is distinguished from its siblings by: Of a gross tonnage not exceeding 26.	8901.10.20 Of a gross tonnage exceeding 26 but not exceeding 500; 8901.10.60 Of a gross tonnage exceeding 500 but not exceeding 1,000; 8901.10.70 Of a gross tonnage exceeding 1,000 but not exceeding 4,000; 8901.10.80 Of a gross tonnage exceeding 4,000 but not exceeding 5,000; 8901.10.90 Of a gross tonnage exceeding 5,000	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8901.10.10. 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 8901.10.10 was checked against BT2026 (cell BT2026!N17793), 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
HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)
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.