Vietnam Tariff Intelligence

HS 8901.90.32 detail

HS code	8901.90.32
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 26 but not exceeding 500
Unit	chiếc
Generated	04/11/2026 09:40:05
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/89019032/

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!K17817
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17817
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17817
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!E17137
ATIGA	2022	2022	0	AT!E17066
ATIGA	2023	2023	0	AT!F17066
ATIGA	2024	2024	0	AT!G17066
ATIGA	2025	2025	0	AT!H17066
ATIGA	2026	2026	0	AT!I17066
ATIGA	2027	2027	0	AT!J17066
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17122
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17122
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17122
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17122

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17122
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17122
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17123
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17123
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17123
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17123
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17123
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17123
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17128
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17084
AIFTA	30/12/2022	2022	0	AI!F17080
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17080
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17080
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17080
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17080
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17080
VKFTA	2022	2022	0	VK!E17126
VKFTA	2023	2023	0	VK!F17126
VKFTA	2024	2024	0	VK!G17126
VKFTA	2025	2025	0	VK!H17126
VKFTA	2026	2026	0	VK!I17126
VKFTA	2027	2027	0	VK!J17126
VCFTA	2022	2022	2	VC!D17188
VCFTA	2023	2023	1	VC!E17188
VCFTA	2024	2024	0	VC!F17188
VCFTA	2025	2025	0	VC!G17188

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17188
VCFTA	2027	2027	0	VC!I17188
VN-EAEU	2022	2022	0	EAV!D17164
VN-EAEU	2023	2023	0	EAV!E17164
VN-EAEU	2024	2024	0	EAV!F17164
VN-EAEU	2025	2025	0	EAV!G17164
VN-EAEU	2026	2026	0	EAV!H17164
VN-EAEU	2027	2027	0	EAV!I17164
AHKFTA	2022	2022	*	AKH!D17159
AHKFTA	2023	2023	*	AKH!E17159
AHKFTA	2024	2024	*	AKH!F17159
AHKFTA	2025	2025	*	AKH!G17159
AHKFTA	2026	2026	*	AKH!H17159
AHKFTA	2027	2027	*	AKH!I17159
EVFTA	2022	2022	5	EV-NK!D17189
EVFTA	2023	2023	3,3	EV-NK!E17189
EVFTA	2024	2024	1,6	EV-NK!F17189
EVFTA	2025	2025	0	EV-NK!G17189
EVFTA	2026	2026	0	EV-NK!H17189
EVFTA	2027	2027	0	EV-NK!I17189
UKVFTA	2022	2022	5	UKV!D17188
UKVFTA	2023	2023	3,3	UKV!E17188
UKVFTA	2024	2024	1,6	UKV!F17188
UKVFTA	2025	2025	0	UKV!G17188
UKVFTA	2026	2026	0	UKV!H17188
UKVFTA	2027	2027	0	UKV!I17188

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17282
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17282
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17282
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17282
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17282
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17282
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17282
RCEP A	2022	2022	9,3	RCEPT-A!D17151
RCEP A	2023	2023	8,7	RCEPT-A!E17151
RCEP A	2024	2024	8	RCEPT-A!F17151
RCEP A	2025	2025	7,3	RCEPT-A!G17151
RCEP A	2026	2026	6,7	RCEPT-A!H17151
RCEP A	2027	2027	6	RCEPT-A!I17151
RCEP B	2022	2022	9,3	B!D17151
RCEP B	2023	2023	8,7	B!E17151
RCEP B	2024	2024	8	B!F17151
RCEP B	2025	2025	7,3	B!G17151
RCEP B	2026	2026	6,7	B!H17151
RCEP B	2027	2027	6	B!I17151
RCEP C	2022	2022	*	C!D17149
RCEP C	2023	2023	*	C!E17149
RCEP C	2024	2024	*	C!F17149
RCEP C	2025	2025	*	C!G17149
RCEP C	2026	2026	*	C!H17149
RCEP C	2027	2027	*	C!I17149
RCEP D	2022	2022	9,4	D!D17148

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,8	D!E17148
RCEP D	2024	2024	8,1	D!F17148
RCEP D	2025	2025	7,5	D!G17148
RCEP D	2026	2026	6,9	D!H17148
RCEP D	2027	2027	6,3	D!I17148
RCEP E	2022	2022	9,3	E!D17152
RCEP E	2023	2023	8,7	E!E17152
RCEP E	2024	2024	8	E!F17152
RCEP E	2025	2025	7,3	E!G17152
RCEP E	2026	2026	6,7	E!H17152
RCEP E	2027	2027	6	E!I17152
RCEP F	2022	2022	9,3	F!D17151
RCEP F	2023	2023	8,7	F!E17151
RCEP F	2024	2024	8	F!F17151
RCEP F	2025	2025	7,3	F!G17151
RCEP F	2026	2026	6,7	F!H17151
RCEP F	2027	2027	6	F!I17151
VIFTA	2024	2024	9	VI!F16087
VIFTA	2025	2025	8	VI!G16087
VIFTA	2026	2026	7	VI!H16087
VIFTA	2027	2027	6	VI!I16087

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; 8901.90.32 is distinguished from its siblings by: Of a gross tonnage exceeding 26 but not exceeding 500.	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; 8901.90.33 Of a gross tonnage exceeding 500 but not exceeding 1,000; 8901.90.34 Of a gross tonnage exceeding 1,000 but not 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 8901.90.32. 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 8901.90.32 was checked against BT2026 (cell BT2026!N17817), 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.