Vietnam Tariff Intelligence

HS 8906.10.00 detail

HS code	8906.10.00
Description	Other vessels, including warships and lifeboats other than rowing boats / - Warships
Unit	chiếc
Generated	05/11/2026 17:51:09
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/89061000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17870
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17870
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17870
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E17195
ATIGA	2022	2022	0	AT!E17124
ATIGA	2023	2023	0	AT!F17124
ATIGA	2024	2024	0	AT!G17124
ATIGA	2025	2025	0	AT!H17124
ATIGA	2026	2026	0	AT!I17124
ATIGA	2027	2027	0	AT!J17124
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17180
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17180
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17180

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17180
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17180
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17180
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17181
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17181
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17181
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17181
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17181
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17181
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17186
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17142
AIFTA	30/12/2022	2022	0	AI!F17138
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17138
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17138
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17138
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17138
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17138
VKFTA	2022	2022	0	VK!E17184
VKFTA	2023	2023	0	VK!F17184
VKFTA	2024	2024	0	VK!G17184
VKFTA	2025	2025	0	VK!H17184
VKFTA	2026	2026	0	VK!I17184
VKFTA	2027	2027	0	VK!J17184
VCFTA	2022	2022	0	VC!D17246
VCFTA	2023	2023	0	VC!E17246
VCFTA	2024	2024	0	VC!F17246

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17246
VCFTA	2026	2026	0	VC!H17246
VCFTA	2027	2027	0	VC!I17246
VN-EAEU	2022	2022	*	EAV!D17222
VN-EAEU	2023	2023	*	EAV!E17222
VN-EAEU	2024	2024	*	EAV!F17222
VN-EAEU	2025	2025	*	EAV!G17222
VN-EAEU	2026	2026	*	EAV!H17222
VN-EAEU	2027	2027	*	EAV!I17222
AHKFTA	2022	2022	0	AKH!D17217
AHKFTA	2023	2023	0	AKH!E17217
AHKFTA	2024	2024	0	AKH!F17217
AHKFTA	2025	2025	0	AKH!G17217
AHKFTA	2026	2026	0	AKH!H17217
AHKFTA	2027	2027	0	AKH!I17217
EVFTA	2022	2022	0	EV-NK!D17247
EVFTA	2023	2023	0	EV-NK!E17247
EVFTA	2024	2024	0	EV-NK!F17247
EVFTA	2025	2025	0	EV-NK!G17247
EVFTA	2026	2026	0	EV-NK!H17247
EVFTA	2027	2027	0	EV-NK!I17247
UKVFTA	2022	2022	0	UKV!D17246
UKVFTA	2023	2023	0	UKV!E17246
UKVFTA	2024	2024	0	UKV!F17246
UKVFTA	2025	2025	0	UKV!G17246
UKVFTA	2026	2026	0	UKV!H17246

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17246
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17340
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17340
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17340
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17340
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17340
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17340
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17340
RCEP A	2022	2022	0	RCEPT-A!D17209
RCEP A	2023	2023	0	RCEPT-A!E17209
RCEP A	2024	2024	0	RCEPT-A!F17209
RCEP A	2025	2025	0	RCEPT-A!G17209
RCEP A	2026	2026	0	RCEPT-A!H17209
RCEP A	2027	2027	0	RCEPT-A!I17209
RCEP B	2022	2022	0	B!D17209
RCEP B	2023	2023	0	B!E17209
RCEP B	2024	2024	0	B!F17209
RCEP B	2025	2025	0	B!G17209
RCEP B	2026	2026	0	B!H17209
RCEP B	2027	2027	0	B!I17209
RCEP C	2022	2022	0	C!D17207
RCEP C	2023	2023	0	C!E17207
RCEP C	2024	2024	0	C!F17207
RCEP C	2025	2025	0	C!G17207
RCEP C	2026	2026	0	C!H17207
RCEP C	2027	2027	0	C!I17207

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D17206
RCEP D	2023	2023	0	D!E17206
RCEP D	2024	2024	0	D!F17206
RCEP D	2025	2025	0	D!G17206
RCEP D	2026	2026	0	D!H17206
RCEP D	2027	2027	0	D!I17206
RCEP E	2022	2022	0	E!D17210
RCEP E	2023	2023	0	E!E17210
RCEP E	2024	2024	0	E!F17210
RCEP E	2025	2025	0	E!G17210
RCEP E	2026	2026	0	E!H17210
RCEP E	2027	2027	0	E!I17210
RCEP F	2022	2022	0	F!D17209
RCEP F	2023	2023	0	F!E17209
RCEP F	2024	2024	0	F!F17209
RCEP F	2025	2025	0	F!G17209
RCEP F	2026	2026	0	F!H17209
RCEP F	2027	2027	0	F!I17209
VIFTA	2024	2024	0	VI!F16140
VIFTA	2025	2025	0	VI!G16140
VIFTA	2026	2026	0	VI!H16140
VIFTA	2027	2027	0	VI!I16140

Advisory & warnings

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP)		173/2018/TT-BQP	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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
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 8906.10.00. 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 0% for 8906.10.00 was checked against BT2026 (cell BT2026!N17870), 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
Cấm XK, NK thuộc QLCN của BQP (173/2018/TT-BQP)
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.