Vietnam Tariff Intelligence

Detalle del SA 8901.10.10

Código SA	8901.10.10
Descripción	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
Unidad	chiếc
Generado	09/11/2026 00:38:10
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://mail.vietnamtariff.com/hs-code/89011010/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17793
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17793
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q17793
Impuesto especial al consumo	30	30%	66/2025/QH15	2025-06-14	BT2026!CG17793
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	5.7	5,7%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17113
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

FTA	Periodo	Año	Valor de origen	Fuente
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
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

FTA	Periodo	Año	Valor de origen	Fuente
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
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

FTA	Periodo	Año	Valor de origen	Fuente
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
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

FTA	Periodo	Año	Valor de origen	Fuente
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
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

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
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.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
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).	No verificado – requiere comprobación
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).	No verificado – requiere comprobación

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.	No verificado – requiere comprobación
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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
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)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.