Vietnam Tariff Intelligence

Detalle del SA 8901.10.60

Código SA	8901.10.60
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 exceeding 500 but not exceeding 1,000
Unidad	chiếc
Generado	09/11/2026 05:04:35
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/89011060/

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!K17795
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17795
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q17795
Impuesto especial al consumo	30	30%	66/2025/QH15	2025-06-14	BT2026!CG17795
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!E17115
ATIGA	2022	2022	0	AT!E17044
ATIGA	2023	2023	0	AT!F17044
ATIGA	2024	2024	0	AT!G17044
ATIGA	2025	2025	0	AT!H17044
ATIGA	2026	2026	0	AT!I17044
ATIGA	2027	2027	0	AT!J17044
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17100
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17100
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17100
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17100

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17100
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17100
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17101
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17101
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17101
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17101
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17101
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17101
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17106
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17062
AIFTA	30/12/2022	2022	0	AI!F17058
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17058
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17058
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17058
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17058
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17058
VKFTA	2022	2022	0	VK!E17104
VKFTA	2023	2023	0	VK!F17104
VKFTA	2024	2024	0	VK!G17104
VKFTA	2025	2025	0	VK!H17104
VKFTA	2026	2026	0	VK!I17104
VKFTA	2027	2027	0	VK!J17104
VCFTA	2022	2022	2	VC!D17166
VCFTA	2023	2023	1	VC!E17166
VCFTA	2024	2024	0	VC!F17166
VCFTA	2025	2025	0	VC!G17166

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H17166
VCFTA	2027	2027	0	VC!I17166
VN-EAEU	2022	2022	0	EAV!D17142
VN-EAEU	2023	2023	0	EAV!E17142
VN-EAEU	2024	2024	0	EAV!F17142
VN-EAEU	2025	2025	0	EAV!G17142
VN-EAEU	2026	2026	0	EAV!H17142
VN-EAEU	2027	2027	0	EAV!I17142
AHKFTA	2022	2022	0	AKH!D17137
AHKFTA	2023	2023	0	AKH!E17137
AHKFTA	2024	2024	0	AKH!F17137
AHKFTA	2025	2025	0	AKH!G17137
AHKFTA	2026	2026	0	AKH!H17137
AHKFTA	2027	2027	0	AKH!I17137
EVFTA	2022	2022	5	EV-NK!D17167
EVFTA	2023	2023	3,3	EV-NK!E17167
EVFTA	2024	2024	1,6	EV-NK!F17167
EVFTA	2025	2025	0	EV-NK!G17167
EVFTA	2026	2026	0	EV-NK!H17167
EVFTA	2027	2027	0	EV-NK!I17167
UKVFTA	2022	2022	5	UKV!D17166
UKVFTA	2023	2023	3,3	UKV!E17166
UKVFTA	2024	2024	1,6	UKV!F17166
UKVFTA	2025	2025	0	UKV!G17166
UKVFTA	2026	2026	0	UKV!H17166
UKVFTA	2027	2027	0	UKV!I17166

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17260
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17260
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17260
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17260
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17260
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17260
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17260
RCEP A	2022	2022	0	RCEPT-A!D17129
RCEP A	2023	2023	0	RCEPT-A!E17129
RCEP A	2024	2024	0	RCEPT-A!F17129
RCEP A	2025	2025	0	RCEPT-A!G17129
RCEP A	2026	2026	0	RCEPT-A!H17129
RCEP A	2027	2027	0	RCEPT-A!I17129
RCEP B	2022	2022	0	B!D17129
RCEP B	2023	2023	0	B!E17129
RCEP B	2024	2024	0	B!F17129
RCEP B	2025	2025	0	B!G17129
RCEP B	2026	2026	0	B!H17129
RCEP B	2027	2027	0	B!I17129
RCEP C	2022	2022	0	C!D17127
RCEP C	2023	2023	0	C!E17127
RCEP C	2024	2024	0	C!F17127
RCEP C	2025	2025	0	C!G17127
RCEP C	2026	2026	0	C!H17127
RCEP C	2027	2027	0	C!I17127
RCEP D	2022	2022	0	D!D17126

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E17126
RCEP D	2024	2024	0	D!F17126
RCEP D	2025	2025	0	D!G17126
RCEP D	2026	2026	0	D!H17126
RCEP D	2027	2027	0	D!I17126
RCEP E	2022	2022	0	E!D17130
RCEP E	2023	2023	0	E!E17130
RCEP E	2024	2024	0	E!F17130
RCEP E	2025	2025	0	E!G17130
RCEP E	2026	2026	0	E!H17130
RCEP E	2027	2027	0	E!I17130
RCEP F	2022	2022	0	F!D17129
RCEP F	2023	2023	0	F!E17129
RCEP F	2024	2024	0	F!F17129
RCEP F	2025	2025	0	F!G17129
RCEP F	2026	2026	0	F!H17129
RCEP F	2027	2027	0	F!I17129
VIFTA	2024	2024	8,6	VI!F16065
VIFTA	2025	2025	7.1	VI!G16065
VIFTA	2026	2026	5.7	VI!H16065
VIFTA	2027	2027	4.3	VI!I16065

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; 8901.10.60 is distinguished from its siblings by: Of a gross tonnage exceeding 500 but not exceeding 1,000.	8901.10.10 Of a gross tonnage not exceeding 26; 8901.10.20 Of a gross tonnage exceeding 26 but not exceeding 500; 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 8901.10.60. 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 8901.10.60 was checked against BT2026 (cell BT2026!N17795), 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.