Vietnam Tariff Intelligence

Detalle del SA 8901.10.70

Código SA	8901.10.70
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 1,000 but not exceeding 4,000
Unidad	chiếc
Generado	09/11/2026 19:24:20
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/89011070/

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!K17796
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17796
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL2		BT2026!Q17796
Impuesto especial al consumo	30	30%	66/2025/QH15	2025-06-14	BT2026!CG17796
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!E17116
ATIGA	2022	2022	0	AT!E17045
ATIGA	2023	2023	0	AT!F17045
ATIGA	2024	2024	0	AT!G17045
ATIGA	2025	2025	0	AT!H17045
ATIGA	2026	2026	0	AT!I17045
ATIGA	2027	2027	0	AT!J17045
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17101
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17101
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17101
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17101

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17101
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17101
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17102
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17102
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17102
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17102
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17102
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17102
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17107
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17063
AIFTA	30/12/2022	2022	0	AI!F17059
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17059
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17059
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17059
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17059
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17059
VKFTA	2022	2022	0	VK!E17105
VKFTA	2023	2023	0	VK!F17105
VKFTA	2024	2024	0	VK!G17105
VKFTA	2025	2025	0	VK!H17105
VKFTA	2026	2026	0	VK!I17105
VKFTA	2027	2027	0	VK!J17105
VCFTA	2022	2022	2	VC!D17167
VCFTA	2023	2023	1	VC!E17167
VCFTA	2024	2024	0	VC!F17167
VCFTA	2025	2025	0	VC!G17167

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H17167
VCFTA	2027	2027	0	VC!I17167
VN-EAEU	2022	2022	0	EAV!D17143
VN-EAEU	2023	2023	0	EAV!E17143
VN-EAEU	2024	2024	0	EAV!F17143
VN-EAEU	2025	2025	0	EAV!G17143
VN-EAEU	2026	2026	0	EAV!H17143
VN-EAEU	2027	2027	0	EAV!I17143
AHKFTA	2022	2022	0	AKH!D17138
AHKFTA	2023	2023	0	AKH!E17138
AHKFTA	2024	2024	0	AKH!F17138
AHKFTA	2025	2025	0	AKH!G17138
AHKFTA	2026	2026	0	AKH!H17138
AHKFTA	2027	2027	0	AKH!I17138
EVFTA	2022	2022	5	EV-NK!D17168
EVFTA	2023	2023	3,3	EV-NK!E17168
EVFTA	2024	2024	1,6	EV-NK!F17168
EVFTA	2025	2025	0	EV-NK!G17168
EVFTA	2026	2026	0	EV-NK!H17168
EVFTA	2027	2027	0	EV-NK!I17168
UKVFTA	2022	2022	5	UKV!D17167
UKVFTA	2023	2023	3,3	UKV!E17167
UKVFTA	2024	2024	1,6	UKV!F17167
UKVFTA	2025	2025	0	UKV!G17167
UKVFTA	2026	2026	0	UKV!H17167
UKVFTA	2027	2027	0	UKV!I17167

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17261
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17261
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17261
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17261
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17261
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17261
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17261
RCEP A	2022	2022	0	RCEPT-A!D17130
RCEP A	2023	2023	0	RCEPT-A!E17130
RCEP A	2024	2024	0	RCEPT-A!F17130
RCEP A	2025	2025	0	RCEPT-A!G17130
RCEP A	2026	2026	0	RCEPT-A!H17130
RCEP A	2027	2027	0	RCEPT-A!I17130
RCEP B	2022	2022	0	B!D17130
RCEP B	2023	2023	0	B!E17130
RCEP B	2024	2024	0	B!F17130
RCEP B	2025	2025	0	B!G17130
RCEP B	2026	2026	0	B!H17130
RCEP B	2027	2027	0	B!I17130
RCEP C	2022	2022	0	C!D17128
RCEP C	2023	2023	0	C!E17128
RCEP C	2024	2024	0	C!F17128
RCEP C	2025	2025	0	C!G17128
RCEP C	2026	2026	0	C!H17128
RCEP C	2027	2027	0	C!I17128
RCEP D	2022	2022	0	D!D17127

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E17127
RCEP D	2024	2024	0	D!F17127
RCEP D	2025	2025	0	D!G17127
RCEP D	2026	2026	0	D!H17127
RCEP D	2027	2027	0	D!I17127
RCEP E	2022	2022	0	E!D17131
RCEP E	2023	2023	0	E!E17131
RCEP E	2024	2024	0	E!F17131
RCEP E	2025	2025	0	E!G17131
RCEP E	2026	2026	0	E!H17131
RCEP E	2027	2027	0	E!I17131
RCEP F	2022	2022	0	F!D17130
RCEP F	2023	2023	0	F!E17130
RCEP F	2024	2024	0	F!F17130
RCEP F	2025	2025	0	F!G17130
RCEP F	2026	2026	0	F!H17130
RCEP F	2027	2027	0	F!I17130
VIFTA	2024	2024	8,6	VI!F16066
VIFTA	2025	2025	7.1	VI!G16066
VIFTA	2026	2026	5.7	VI!H16066
VIFTA	2027	2027	4.3	VI!I16066

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; 8901.10.70 is distinguished from its siblings by: Of a gross tonnage exceeding 1,000 but not exceeding 4,000.	8901.10.10 Of a gross tonnage not exceeding 26; 8901.10.20 Of a gross tonnage exceeding 26 but not exceeding 500; 8901.10.60 Of a gross tonnage exceeding 500 but not exceeding 1,000; 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 8901.10.70. 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 8901.10.70 was checked against BT2026 (cell BT2026!N17796), 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.