Vietnam Tariff Intelligence

FTA rate comparison – 8904.00.10

HS code	8904.00.10 Tugs and pusher craft / - Of a gross tonnage not exceeding 26
Country of origin	— Not selected —
Import date	2026-11-19
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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://mail.vietnamtariff.com/fta/compare/?hs=89040010

FTA rate comparison

Tariff scheme	Source value	Potentially applicable rate	Below MFN (pts)	Eligibility	Recommendation	Data basis
Ordinary import duty	7.5	7.5%		When MFN conditions are not met		BT2026
MFN	5	5%		Applies to WTO/MFN partners		BT2026
AANZFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2022 - 2027 (một mức cho cả giai đoạn)
ACFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2022 - 2027 (một mức cho cả giai đoạn)
AHKFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
AIFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 01/01/2026 - 31/12/2026
AJCEP	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 01/4/2026 - 31/3/2027
AKFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2022 - 2027 (một mức cho cả giai đoạn)
ATIGA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
CPTPP	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 (VI)
EVFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026

Tariff scheme	Source value	Potentially applicable rate	Below MFN (pts)	Eligibility	Recommendation	Data basis
RCEP (Annex A)	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
RCEP (Annex B)	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
RCEP (Annex C)	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
RCEP (Annex D)	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
RCEP (Annex E)	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
RCEP (Annex F)	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
UKVFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
VCFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
VJEPA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 01/4/2026 - 31/3/2027
VKFTA	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
VN-EAEU	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026 2026
VN-LAO	0	0%	5.00	Eligibility Not Verified	Lowest Published Rate	Consolidated BT2026
VIFTA	2.9	2.9%	2.10	Eligibility Not Verified	Documentation Required	Consolidated BT2026 2026
VN-CAM		No data		Eligibility Not Verified	Eligibility Not Confirmed	No data
VNCU		No data		Eligibility Not Verified	Eligibility Not Confirmed	No data

"Published rate" comes from the source tariff. "Potentially applicable rate" is the numeric value after country exclusions; FTA eligibility always remains unverified.

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.