Vietnam Tariff Intelligence

HS 8904.00.33 detail

HS code	8904.00.33
Description	Tugs and pusher craft / - Of a gross tonnage exceeding 26: / - - Of a power exceeding 1,200 hp but not exceeding 3,200 hp
Unit	chiếc
Generated	05/11/2026 20:14:59
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/hs-code/89040033/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17860
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17860
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17860
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17183
ATIGA	2022	2022	0	AT!E17112

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17112
ATIGA	2024	2024	0	AT!G17112
ATIGA	2025	2025	0	AT!H17112
ATIGA	2026	2026	0	AT!I17112
ATIGA	2027	2027	0	AT!J17112
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17168
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17168
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17168
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17168
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17168
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17168
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17169
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17169
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17169
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17169
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17169
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17169
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17174
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17130
AIFTA	30/12/2022	2022	0	AI!F17126
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17126
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17126
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17126
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17126
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17126
VKFTA	2022	2022	0	VK!E17172

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17172
VKFTA	2024	2024	0	VK!G17172
VKFTA	2025	2025	0	VK!H17172
VKFTA	2026	2026	0	VK!I17172
VKFTA	2027	2027	0	VK!J17172
VCFTA	2022	2022	5	VC!D17234
VCFTA	2023	2023	5	VC!E17234
VCFTA	2024	2024	0	VC!F17234
VCFTA	2025	2025	0	VC!G17234
VCFTA	2026	2026	0	VC!H17234
VCFTA	2027	2027	0	VC!I17234
VN-EAEU	2022	2022	0	EAV!D17210
VN-EAEU	2023	2023	0	EAV!E17210
VN-EAEU	2024	2024	0	EAV!F17210
VN-EAEU	2025	2025	0	EAV!G17210
VN-EAEU	2026	2026	0	EAV!H17210
VN-EAEU	2027	2027	0	EAV!I17210
AHKFTA	2022	2022	0	AKH!D17205
AHKFTA	2023	2023	0	AKH!E17205
AHKFTA	2024	2024	0	AKH!F17205
AHKFTA	2025	2025	0	AKH!G17205
AHKFTA	2026	2026	0	AKH!H17205
AHKFTA	2027	2027	0	AKH!I17205
EVFTA	2022	2022	2,5	EV-NK!D17235
EVFTA	2023	2023	1,6	EV-NK!E17235
EVFTA	2024	2024	0,8	EV-NK!F17235

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17235
EVFTA	2026	2026	0	EV-NK!H17235
EVFTA	2027	2027	0	EV-NK!I17235
UKVFTA	2022	2022	2,5	UKV!D17234
UKVFTA	2023	2023	1,6	UKV!E17234
UKVFTA	2024	2024	0,8	UKV!F17234
UKVFTA	2025	2025	0	UKV!G17234
UKVFTA	2026	2026	0	UKV!H17234
UKVFTA	2027	2027	0	UKV!I17234
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17328
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17328
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17328
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17328
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17328
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17328
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17328
RCEP A	2022	2022	0	RCEPT-A!D17197
RCEP A	2023	2023	0	RCEPT-A!E17197
RCEP A	2024	2024	0	RCEPT-A!F17197
RCEP A	2025	2025	0	RCEPT-A!G17197
RCEP A	2026	2026	0	RCEPT-A!H17197
RCEP A	2027	2027	0	RCEPT-A!I17197
RCEP B	2022	2022	0	B!D17197
RCEP B	2023	2023	0	B!E17197
RCEP B	2024	2024	0	B!F17197
RCEP B	2025	2025	0	B!G17197

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17197
RCEP B	2027	2027	0	B!I17197
RCEP C	2022	2022	0	C!D17195
RCEP C	2023	2023	0	C!E17195
RCEP C	2024	2024	0	C!F17195
RCEP C	2025	2025	0	C!G17195
RCEP C	2026	2026	0	C!H17195
RCEP C	2027	2027	0	C!I17195
RCEP D	2022	2022	0	D!D17194
RCEP D	2023	2023	0	D!E17194
RCEP D	2024	2024	0	D!F17194
RCEP D	2025	2025	0	D!G17194
RCEP D	2026	2026	0	D!H17194
RCEP D	2027	2027	0	D!I17194
RCEP E	2022	2022	0	E!D17198
RCEP E	2023	2023	0	E!E17198
RCEP E	2024	2024	0	E!F17198
RCEP E	2025	2025	0	E!G17198
RCEP E	2026	2026	0	E!H17198
RCEP E	2027	2027	0	E!I17198
RCEP F	2022	2022	0	F!D17197
RCEP F	2023	2023	0	F!E17197
RCEP F	2024	2024	0	F!F17197
RCEP F	2025	2025	0	F!G17197
RCEP F	2026	2026	0	F!H17197
RCEP F	2027	2027	0	F!I17197

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4,3	VI!F16130
VIFTA	2025	2025	3.6	VI!G16130
VIFTA	2026	2026	2.9	VI!H16130
VIFTA	2027	2027	2.1	VI!I16130

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8904.00 has 5 lines; 8904.00.33 is distinguished from its siblings by: Of a power exceeding 1,200 hp but not exceeding 3,200 hp.	8904.00.10 Of a gross tonnage not exceeding 26; 8904.00.32 Of a power not exceeding 1,200 hp; 8904.00.34 Of a power exceeding 3,200 hp but not exceeding 4,000 hp; 8904.00.35 Of a power exceeding 4,000 hp	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	8904.00.33 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8904.00.33	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	Not verified – check required
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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8904.00.33. 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 5% for 8904.00.33 was checked against BT2026 (cell BT2026!N17860), 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
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.