

## HS 8905.90.10 detail

|                            |                                                                                                                                                                                                                                                  |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 8905.90.10                                                                                                                                                                                                                                       |
| <b>Description</b>         | Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms / - Other: / - - Floating docks |
| <b>Unit</b>                | chiếc                                                                                                                                                                                                                                            |
| <b>Generated</b>           | 31/10/2026 09:46:16                                                                                                                                                                                                                              |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                       |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                       |
| <b>Link</b>                | <a href="https://mail.vietnamtariff.com/hs-code/89059010/">https://mail.vietnamtariff.com/hs-code/89059010/</a>                                                                                                                                  |

### 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!K17867 |
| Preferential (MFN)   | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N17867 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17867 |
| 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 |

| FTA            | Source value | Rate           | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|----------------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0 (-CN)      | 0% (except CN) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| 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 |
| 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 |
| RCEP (Annex A) | 3,3          | 3.3%           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 3,3          | 3.3%           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA            | Source value | Rate           | Data basis          | Period | Proof of origin                   | Legal basis    | Status           |
|----------------|--------------|----------------|---------------------|--------|-----------------------------------|----------------|------------------|
| RCEP (Annex E) | 3,3          | 3.3%           | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex F) | 3,3          | 3.3%           | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex D) | 3,4          | 3.4%           | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/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          |
| AHKFTA         | *            | * not eligible | Consolidated BT2026 | 2026   | AHK                               | 123/2022/NĐ-CP | Not eligible (*) |
| RCEP (Annex C) | *            | * not eligible | Consolidated BT2026 | 2026   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Not eligible (*) |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source    |
|-------|----------------------------------------|------|--------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E17191 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E17120 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F17120 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G17120 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H17120 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I17120 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J17120 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E17176 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F17176 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G17176 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H17176   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I17176   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J17176   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E17177   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F17177   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G17177   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H17177   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I17177   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J17177   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F17182   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H17138 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F17134   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G17134   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H17134   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I17134   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J17134   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K17134   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E17180   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F17180   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G17180   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H17180   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I17180   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J17180   |
| VCFTA   | 2022                                   | 2022 | 5            | VC!D17242   |
| VCFTA   | 2023                                   | 2023 | 5            | VC!E17242   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F17242   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G17242    |
| VCFTA   | 2026   | 2026 | 0            | VC!H17242    |
| VCFTA   | 2027   | 2027 | 0            | VC!I17242    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D17218   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E17218   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F17218   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G17218   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H17218   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I17218   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D17213   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E17213   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F17213   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G17213   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H17213   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I17213   |
| EVFTA   | 2022   | 2022 | 2,5          | EV-NK!D17243 |
| EVFTA   | 2023   | 2023 | 1,6          | EV-NK!E17243 |
| EVFTA   | 2024   | 2024 | 0,8          | EV-NK!F17243 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G17243 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H17243 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I17243 |
| UKVFTA  | 2022   | 2022 | 2,5          | UKV!D17242   |
| UKVFTA  | 2023   | 2023 | 1,6          | UKV!E17242   |
| UKVFTA  | 2024   | 2024 | 0,8          | UKV!F17242   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G17242   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H17242   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I17242     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D17336   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E17336   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F17336   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G17336   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H17336   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I17336   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J17336   |
| RCEP A | 2022   | 2022           | 4,7          | RCEPT-A!D17205 |
| RCEP A | 2023   | 2023           | 4,3          | RCEPT-A!E17205 |
| RCEP A | 2024   | 2024           | 4            | RCEPT-A!F17205 |
| RCEP A | 2025   | 2025           | 3,7          | RCEPT-A!G17205 |
| RCEP A | 2026   | 2026           | 3,3          | RCEPT-A!H17205 |
| RCEP A | 2027   | 2027           | 3            | RCEPT-A!I17205 |
| RCEP B | 2022   | 2022           | 4,7          | B!D17205       |
| RCEP B | 2023   | 2023           | 4,3          | B!E17205       |
| RCEP B | 2024   | 2024           | 4            | B!F17205       |
| RCEP B | 2025   | 2025           | 3,7          | B!G17205       |
| RCEP B | 2026   | 2026           | 3,3          | B!H17205       |
| RCEP B | 2027   | 2027           | 3            | B!I17205       |
| RCEP C | 2022   | 2022           | *            | C!D17203       |
| RCEP C | 2023   | 2023           | *            | C!E17203       |
| RCEP C | 2024   | 2024           | *            | C!F17203       |
| RCEP C | 2025   | 2025           | *            | C!G17203       |
| RCEP C | 2026   | 2026           | *            | C!H17203       |
| RCEP C | 2027   | 2027           | *            | C!I17203       |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP D | 2022   | 2022 | 4,7          | D!D17202  |
| RCEP D | 2023   | 2023 | 4,4          | D!E17202  |
| RCEP D | 2024   | 2024 | 4,1          | D!F17202  |
| RCEP D | 2025   | 2025 | 3,8          | D!G17202  |
| RCEP D | 2026   | 2026 | 3,4          | D!H17202  |
| RCEP D | 2027   | 2027 | 3,1          | D!I17202  |
| RCEP E | 2022   | 2022 | 4,7          | E!D17206  |
| RCEP E | 2023   | 2023 | 4,3          | E!E17206  |
| RCEP E | 2024   | 2024 | 4            | E!F17206  |
| RCEP E | 2025   | 2025 | 3,7          | E!G17206  |
| RCEP E | 2026   | 2026 | 3,3          | E!H17206  |
| RCEP E | 2027   | 2027 | 3            | E!I17206  |
| RCEP F | 2022   | 2022 | 4,7          | F!D17205  |
| RCEP F | 2023   | 2023 | 4,3          | F!E17205  |
| RCEP F | 2024   | 2024 | 4            | F!F17205  |
| RCEP F | 2025   | 2025 | 3,7          | F!G17205  |
| RCEP F | 2026   | 2026 | 3,3          | F!H17205  |
| RCEP F | 2027   | 2027 | 3            | F!I17205  |
| VIFTA  | 2024   | 2024 | 4.3          | VI!F16137 |
| VIFTA  | 2025   | 2025 | 3.6          | VI!G16137 |
| VIFTA  | 2026   | 2026 | 2.9          | VI!H16137 |
| VIFTA  | 2027   | 2027 | 2.1          | VI!!16137 |

### 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 8905.90 has 2 lines; 8905.90.10 is distinguished from its siblings by: Floating docks.                                               | 8905.90.90 Other | 31/2022/TT-BTC                     | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | 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                     |
| 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 8905.90.10. 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 8905.90.10 was checked against BT2026 (cell BT2026!N17867), 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.