Vietnam Tariff Intelligence

HS 8905.90.90 detail

HS code	8905.90.90
Description	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: / - - Other
Unit	chiếc
Generated	04/11/2026 05:48:16
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/89059090/

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!K17868
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17868
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17868
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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!E17192

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17121
ATIGA	2023	2023	0	AT!F17121
ATIGA	2024	2024	0	AT!G17121
ATIGA	2025	2025	0	AT!H17121
ATIGA	2026	2026	0	AT!I17121
ATIGA	2027	2027	0	AT!J17121
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17177
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17177
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17177
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17177
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17177
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17177
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17178
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17178
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17178
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17178
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17178
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17178
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17183
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17139
AIFTA	30/12/2022	2022	0	AI!F17135
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17135
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17135
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17135
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17135
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17135

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17181
VKFTA	2023	2023	0	VK!F17181
VKFTA	2024	2024	0	VK!G17181
VKFTA	2025	2025	0	VK!H17181
VKFTA	2026	2026	0	VK!I17181
VKFTA	2027	2027	0	VK!J17181
VCFTA	2022	2022	5	VC!D17243
VCFTA	2023	2023	5	VC!E17243
VCFTA	2024	2024	0	VC!F17243
VCFTA	2025	2025	0	VC!G17243
VCFTA	2026	2026	0	VC!H17243
VCFTA	2027	2027	0	VC!I17243
VN-EAEU	2022	2022	0	EAV!D17219
VN-EAEU	2023	2023	0	EAV!E17219
VN-EAEU	2024	2024	0	EAV!F17219
VN-EAEU	2025	2025	0	EAV!G17219
VN-EAEU	2026	2026	0	EAV!H17219
VN-EAEU	2027	2027	0	EAV!I17219
AHKFTA	2022	2022	0	AKH!D17214
AHKFTA	2023	2023	0	AKH!E17214
AHKFTA	2024	2024	0	AKH!F17214
AHKFTA	2025	2025	0	AKH!G17214
AHKFTA	2026	2026	0	AKH!H17214
AHKFTA	2027	2027	0	AKH!I17214
EVFTA	2022	2022	2,5	EV-NK!D17244
EVFTA	2023	2023	1,6	EV-NK!E17244

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F17244
EVFTA	2025	2025	0	EV-NK!G17244
EVFTA	2026	2026	0	EV-NK!H17244
EVFTA	2027	2027	0	EV-NK!I17244
UKVFTA	2022	2022	2,5	UKV!D17243
UKVFTA	2023	2023	1,6	UKV!E17243
UKVFTA	2024	2024	0,8	UKV!F17243
UKVFTA	2025	2025	0	UKV!G17243
UKVFTA	2026	2026	0	UKV!H17243
UKVFTA	2027	2027	0	UKV!I17243
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17337
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17337
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17337
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17337
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17337
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17337
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17337
RCEP A	2022	2022	0	RCEPT-A!D17206
RCEP A	2023	2023	0	RCEPT-A!E17206
RCEP A	2024	2024	0	RCEPT-A!F17206
RCEP A	2025	2025	0	RCEPT-A!G17206
RCEP A	2026	2026	0	RCEPT-A!H17206
RCEP A	2027	2027	0	RCEPT-A!I17206
RCEP B	2022	2022	0	B!D17206
RCEP B	2023	2023	0	B!E17206
RCEP B	2024	2024	0	B!F17206

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17206
RCEP B	2026	2026	0	B!H17206
RCEP B	2027	2027	0	B!I17206
RCEP C	2022	2022	0	C!D17204
RCEP C	2023	2023	0	C!E17204
RCEP C	2024	2024	0	C!F17204
RCEP C	2025	2025	0	C!G17204
RCEP C	2026	2026	0	C!H17204
RCEP C	2027	2027	0	C!I17204
RCEP D	2022	2022	0	D!D17203
RCEP D	2023	2023	0	D!E17203
RCEP D	2024	2024	0	D!F17203
RCEP D	2025	2025	0	D!G17203
RCEP D	2026	2026	0	D!H17203
RCEP D	2027	2027	0	D!I17203
RCEP E	2022	2022	0	E!D17207
RCEP E	2023	2023	0	E!E17207
RCEP E	2024	2024	0	E!F17207
RCEP E	2025	2025	0	E!G17207
RCEP E	2026	2026	0	E!H17207
RCEP E	2027	2027	0	E!I17207
RCEP F	2022	2022	0	F!D17206
RCEP F	2023	2023	0	F!E17206
RCEP F	2024	2024	0	F!F17206
RCEP F	2025	2025	0	F!G17206
RCEP F	2026	2026	0	F!H17206

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17206
VIFTA	2024	2024	4.3	VI!F16138
VIFTA	2025	2025	3.6	VI!G16138
VIFTA	2026	2026	2.9	VI!H16138
VIFTA	2027	2027	2.1	VI!I16138

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; 8905.90.90 is distinguished from its siblings by: Other.	8905.90.10 Floating docks	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 8905.90.90. 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 8905.90.90 was checked against BT2026 (cell BT2026!N17868), 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.