Vietnam Tariff Intelligence

HS 8907.10.00 detail

HS code	8907.10.00
Description	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons) / - Inflatable rafts
Unit	chiếc
Generated	05/11/2026 13:32:49
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/89071000/

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!K17876
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17876
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17876
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!E17202
ATIGA	2022	2022	0	AT!E17131

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17131
ATIGA	2024	2024	0	AT!G17131
ATIGA	2025	2025	0	AT!H17131
ATIGA	2026	2026	0	AT!I17131
ATIGA	2027	2027	0	AT!J17131
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17187
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17187
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17187
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17187
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17187
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17187
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17188
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17188
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17188
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17188
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17188
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17188
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17193
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17149
AIFTA	30/12/2022	2022	0	AI!F17145
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17145
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17145
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17145
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17145
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17145
VKFTA	2022	2022	0	VK!E17191

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17191
VKFTA	2024	2024	0	VK!G17191
VKFTA	2025	2025	0	VK!H17191
VKFTA	2026	2026	0	VK!I17191
VKFTA	2027	2027	0	VK!J17191
VCFTA	2022	2022	5	VC!D17253
VCFTA	2023	2023	5	VC!E17253
VCFTA	2024	2024	0	VC!F17253
VCFTA	2025	2025	0	VC!G17253
VCFTA	2026	2026	0	VC!H17253
VCFTA	2027	2027	0	VC!I17253
VN-EAEU	2022	2022	0	EAV!D17229
VN-EAEU	2023	2023	0	EAV!E17229
VN-EAEU	2024	2024	0	EAV!F17229
VN-EAEU	2025	2025	0	EAV!G17229
VN-EAEU	2026	2026	0	EAV!H17229
VN-EAEU	2027	2027	0	EAV!I17229
AHKFTA	2022	2022	0	AKH!D17224
AHKFTA	2023	2023	0	AKH!E17224
AHKFTA	2024	2024	0	AKH!F17224
AHKFTA	2025	2025	0	AKH!G17224
AHKFTA	2026	2026	0	AKH!H17224
AHKFTA	2027	2027	0	AKH!I17224
EVFTA	2022	2022	2,5	EV-NK!D17254
EVFTA	2023	2023	1,6	EV-NK!E17254
EVFTA	2024	2024	0,8	EV-NK!F17254

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17254
EVFTA	2026	2026	0	EV-NK!H17254
EVFTA	2027	2027	0	EV-NK!I17254
UKVFTA	2022	2022	2,5	UKV!D17253
UKVFTA	2023	2023	1,6	UKV!E17253
UKVFTA	2024	2024	0,8	UKV!F17253
UKVFTA	2025	2025	0	UKV!G17253
UKVFTA	2026	2026	0	UKV!H17253
UKVFTA	2027	2027	0	UKV!I17253
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17347
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17347
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17347
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17347
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17347
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17347
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17347
RCEP A	2022	2022	0	RCEPT-A!D17216
RCEP A	2023	2023	0	RCEPT-A!E17216
RCEP A	2024	2024	0	RCEPT-A!F17216
RCEP A	2025	2025	0	RCEPT-A!G17216
RCEP A	2026	2026	0	RCEPT-A!H17216
RCEP A	2027	2027	0	RCEPT-A!I17216
RCEP B	2022	2022	0	B!D17216
RCEP B	2023	2023	0	B!E17216
RCEP B	2024	2024	0	B!F17216
RCEP B	2025	2025	0	B!G17216

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17216
RCEP B	2027	2027	0	B!I17216
RCEP C	2022	2022	0	C!D17214
RCEP C	2023	2023	0	C!E17214
RCEP C	2024	2024	0	C!F17214
RCEP C	2025	2025	0	C!G17214
RCEP C	2026	2026	0	C!H17214
RCEP C	2027	2027	0	C!I17214
RCEP D	2022	2022	0	D!D17213
RCEP D	2023	2023	0	D!E17213
RCEP D	2024	2024	0	D!F17213
RCEP D	2025	2025	0	D!G17213
RCEP D	2026	2026	0	D!H17213
RCEP D	2027	2027	0	D!I17213
RCEP E	2022	2022	0	E!D17217
RCEP E	2023	2023	0	E!E17217
RCEP E	2024	2024	0	E!F17217
RCEP E	2025	2025	0	E!G17217
RCEP E	2026	2026	0	E!H17217
RCEP E	2027	2027	0	E!I17217
RCEP F	2022	2022	0	F!D17216
RCEP F	2023	2023	0	F!E17216
RCEP F	2024	2024	0	F!F17216
RCEP F	2025	2025	0	F!G17216
RCEP F	2026	2026	0	F!H17216
RCEP F	2027	2027	0	F!I17216

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F16146
VIFTA	2025	2025	3.6	VI!G16146
VIFTA	2026	2026	2.9	VI!H16146
VIFTA	2027	2027	2.1	VI!I16146

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8907.10.00. 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 8907.10.00 was checked against BT2026 (cell BT2026!N17876), 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

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.