Vietnam Tariff Intelligence

HS 8901.10.90 detail

HS code	8901.10.90
Description	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods / - Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds: / - - Of a gross tonnage exceeding 5,000
Unit	chiếc
Generated	04/11/2026 07:33:18
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/89011090/

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!K17798
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17798
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q17798
Excise tax	30	30%	66/2025/QH15	2025-06-14	BT2026!CG17798
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!E17118

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17047
ATIGA	2023	2023	0	AT!F17047
ATIGA	2024	2024	0	AT!G17047
ATIGA	2025	2025	0	AT!H17047
ATIGA	2026	2026	0	AT!I17047
ATIGA	2027	2027	0	AT!J17047
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17103
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17103
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17103
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17103
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17103
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17103
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17104
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17104
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17104
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17104
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17104
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17104
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17109
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17065
AIFTA	30/12/2022	2022	0	AI!F17061
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17061
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17061
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17061
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17061
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17061

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17107
VKFTA	2023	2023	0	VK!F17107
VKFTA	2024	2024	0	VK!G17107
VKFTA	2025	2025	0	VK!H17107
VKFTA	2026	2026	0	VK!I17107
VKFTA	2027	2027	0	VK!J17107
VCFTA	2022	2022	5	VC!D17169
VCFTA	2023	2023	5	VC!E17169
VCFTA	2024	2024	0	VC!F17169
VCFTA	2025	2025	0	VC!G17169
VCFTA	2026	2026	0	VC!H17169
VCFTA	2027	2027	0	VC!I17169
VN-EAEU	2022	2022	0	EAV!D17145
VN-EAEU	2023	2023	0	EAV!E17145
VN-EAEU	2024	2024	0	EAV!F17145
VN-EAEU	2025	2025	0	EAV!G17145
VN-EAEU	2026	2026	0	EAV!H17145
VN-EAEU	2027	2027	0	EAV!I17145
AHKFTA	2022	2022	0	AKH!D17140
AHKFTA	2023	2023	0	AKH!E17140
AHKFTA	2024	2024	0	AKH!F17140
AHKFTA	2025	2025	0	AKH!G17140
AHKFTA	2026	2026	0	AKH!H17140
AHKFTA	2027	2027	0	AKH!I17140
EVFTA	2022	2022	2,5	EV-NK!D17170
EVFTA	2023	2023	1,6	EV-NK!E17170

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F17170
EVFTA	2025	2025	0	EV-NK!G17170
EVFTA	2026	2026	0	EV-NK!H17170
EVFTA	2027	2027	0	EV-NK!I17170
UKVFTA	2022	2022	2,5	UKV!D17169
UKVFTA	2023	2023	1,6	UKV!E17169
UKVFTA	2024	2024	0,8	UKV!F17169
UKVFTA	2025	2025	0	UKV!G17169
UKVFTA	2026	2026	0	UKV!H17169
UKVFTA	2027	2027	0	UKV!I17169
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17263
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17263
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17263
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17263
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17263
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17263
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17263
RCEP A	2022	2022	0	RCEPT-A!D17132
RCEP A	2023	2023	0	RCEPT-A!E17132
RCEP A	2024	2024	0	RCEPT-A!F17132
RCEP A	2025	2025	0	RCEPT-A!G17132
RCEP A	2026	2026	0	RCEPT-A!H17132
RCEP A	2027	2027	0	RCEPT-A!I17132
RCEP B	2022	2022	0	B!D17132
RCEP B	2023	2023	0	B!E17132
RCEP B	2024	2024	0	B!F17132

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17132
RCEP B	2026	2026	0	B!H17132
RCEP B	2027	2027	0	B!I17132
RCEP C	2022	2022	0	C!D17130
RCEP C	2023	2023	0	C!E17130
RCEP C	2024	2024	0	C!F17130
RCEP C	2025	2025	0	C!G17130
RCEP C	2026	2026	0	C!H17130
RCEP C	2027	2027	0	C!I17130
RCEP D	2022	2022	0	D!D17129
RCEP D	2023	2023	0	D!E17129
RCEP D	2024	2024	0	D!F17129
RCEP D	2025	2025	0	D!G17129
RCEP D	2026	2026	0	D!H17129
RCEP D	2027	2027	0	D!I17129
RCEP E	2022	2022	0	E!D17133
RCEP E	2023	2023	0	E!E17133
RCEP E	2024	2024	0	E!F17133
RCEP E	2025	2025	0	E!G17133
RCEP E	2026	2026	0	E!H17133
RCEP E	2027	2027	0	E!I17133
RCEP F	2022	2022	0	F!D17132
RCEP F	2023	2023	0	F!E17132
RCEP F	2024	2024	0	F!F17132
RCEP F	2025	2025	0	F!G17132
RCEP F	2026	2026	0	F!H17132

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17132
VIFTA	2024	2024	4,3	VI!F16068
VIFTA	2025	2025	3.6	VI!G16068
VIFTA	2026	2026	2.9	VI!H16068
VIFTA	2027	2027	2.1	VI!I16068

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)		23/2019/QĐ-TTg	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8901.10 has 6 lines; 8901.10.90 is distinguished from its siblings by: Of a gross tonnage exceeding 5,000.	8901.10.10 Of a gross tonnage not exceeding 26; 8901.10.20 Of a gross tonnage exceeding 26 but not exceeding 500; 8901.10.60 Of a gross tonnage exceeding 500 but not exceeding 1,000; 8901.10.70 Of a gross tonnage exceeding 1,000 but not exceeding 4,000; 8901.10.80 Of a gross tonnage exceeding 4,000 but not exceeding 5,000	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TAX-001	YELLOW	Several VAT rates	The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL2: Du thuyền		174/2025/NĐ-CP - PL2	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	Not verified – check required
TAX-002	YELLOW	Subject to excise tax	The excise column shows "30".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8901.10.90. 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 8901.10.90 was checked against BT2026 (cell BT2026!N17798), 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
HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)
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.