Vietnam Tariff Intelligence

# HS 8901.20.72 detail

| | |
|---|---|
| **HS code** | 8901.20.72 |
| **Description** | Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods / - Tankers: / - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000: / - - - Of a gross tonnage exceeding 20,000 but not exceeding 30,000 |
| **Unit** | chiếc |
| **Generated** | 04/11/2026 16:42:44 |
| **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/89012072/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 3 | 3% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K17803 |
| Preferential (MFN) | 2 | 2% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17803 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17803 |
| 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) | 1,3 | 1.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 1,3 | 1.3% | 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) | 1,3 | 1.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 1,3 | 1.3% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 1,4 | 1.4% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 1.4 | 1.4% | 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!E17123 |
| ATIGA | 2022 | 2022 | 0 | AT!E17052 |
| ATIGA | 2023 | 2023 | 0 | AT!F17052 |
| ATIGA | 2024 | 2024 | 0 | AT!G17052 |
| ATIGA | 2025 | 2025 | 0 | AT!H17052 |
| ATIGA | 2026 | 2026 | 0 | AT!I17052 |
| ATIGA | 2027 | 2027 | 0 | AT!J17052 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E17108 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17108 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17108 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17108 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17108 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17108 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E17109 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F17109 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17109 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17109 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17109 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17109 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17114 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17070 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F17066 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G17066 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H17066 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I17066 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J17066 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K17066 |
| VKFTA | 2022 | 2022 | 0 | VK!E17112 |
| VKFTA | 2023 | 2023 | 0 | VK!F17112 |
| VKFTA | 2024 | 2024 | 0 | VK!G17112 |
| VKFTA | 2025 | 2025 | 0 | VK!H17112 |
| VKFTA | 2026 | 2026 | 0 | VK!I17112 |
| VKFTA | 2027 | 2027 | 0 | VK!J17112 |
| VCFTA | 2022 | 2022 | 0 | VC!D17174 |
| VCFTA | 2023 | 2023 | 0 | VC!E17174 |
| VCFTA | 2024 | 2024 | 0 | VC!F17174 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G17174 |
| VCFTA | 2026 | 2026 | 0 | VC!H17174 |
| VCFTA | 2027 | 2027 | 0 | VC!I17174 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D17150 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E17150 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F17150 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17150 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17150 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17150 |
| AHKFTA | 2022 | 2022 | * | AKH!D17145 |
| AHKFTA | 2023 | 2023 | * | AKH!E17145 |
| AHKFTA | 2024 | 2024 | * | AKH!F17145 |
| AHKFTA | 2025 | 2025 | * | AKH!G17145 |
| AHKFTA | 2026 | 2026 | * | AKH!H17145 |
| AHKFTA | 2027 | 2027 | * | AKH!I17145 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D17175 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E17175 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F17175 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G17175 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H17175 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I17175 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D17174 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E17174 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F17174 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G17174 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H17174 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I17174 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D17268 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E17268 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17268 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17268 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17268 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17268 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17268 |
| RCEP A | 2022 | 2022 | 1,9 | RCEPT-A!D17137 |
| RCEP A | 2023 | 2023 | 1,7 | RCEPT-A!E17137 |
| RCEP A | 2024 | 2024 | 1,6 | RCEPT-A!F17137 |
| RCEP A | 2025 | 2025 | 1,5 | RCEPT-A!G17137 |
| RCEP A | 2026 | 2026 | 1,3 | RCEPT-A!H17137 |
| RCEP A | 2027 | 2027 | 1,2 | RCEPT-A!I17137 |
| RCEP B | 2022 | 2022 | 1,9 | B!D17137 |
| RCEP B | 2023 | 2023 | 1,7 | B!E17137 |
| RCEP B | 2024 | 2024 | 1,6 | B!F17137 |
| RCEP B | 2025 | 2025 | 1,5 | B!G17137 |
| RCEP B | 2026 | 2026 | 1,3 | B!H17137 |
| RCEP B | 2027 | 2027 | 1,2 | B!I17137 |
| RCEP C | 2022 | 2022 | * | C!D17135 |
| RCEP C | 2023 | 2023 | * | C!E17135 |
| RCEP C | 2024 | 2024 | * | C!F17135 |
| RCEP C | 2025 | 2025 | * | C!G17135 |
| RCEP C | 2026 | 2026 | * | C!H17135 |
| RCEP C | 2027 | 2027 | * | C!I17135 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 1,9 | D!D17134 |
| RCEP D | 2023 | 2023 | 1,8 | D!E17134 |
| RCEP D | 2024 | 2024 | 1,6 | D!F17134 |
| RCEP D | 2025 | 2025 | 1,5 | D!G17134 |
| RCEP D | 2026 | 2026 | 1,4 | D!H17134 |
| RCEP D | 2027 | 2027 | 1,3 | D!I17134 |
| RCEP E | 2022 | 2022 | 1,9 | E!D17138 |
| RCEP E | 2023 | 2023 | 1,7 | E!E17138 |
| RCEP E | 2024 | 2024 | 1,6 | E!F17138 |
| RCEP E | 2025 | 2025 | 1,5 | E!G17138 |
| RCEP E | 2026 | 2026 | 1,3 | E!H17138 |
| RCEP E | 2027 | 2027 | 1,2 | E!I17138 |
| RCEP F | 2022 | 2022 | 1,9 | F!D17137 |
| RCEP F | 2023 | 2023 | 1,7 | F!E17137 |
| RCEP F | 2024 | 2024 | 1,6 | F!F17137 |
| RCEP F | 2025 | 2025 | 1,5 | F!G17137 |
| RCEP F | 2026 | 2026 | 1,3 | F!H17137 |
| RCEP F | 2027 | 2027 | 1,2 | F!I17137 |
| VIFTA | 2024 | 2024 | 1,8 | VI!F16073 |
| VIFTA | 2025 | 2025 | 1.6 | VI!G16073 |
| VIFTA | 2026 | 2026 | 1.4 | VI!H16073 |
| VIFTA | 2027 | 2027 | 1.2 | VI!I16073 |

## 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 8901.20 has 5 lines; 8901.20.72 is distinguished from its siblings by: Of a gross tonnage exceeding 20,000 but not exceeding 30,000. | 8901.20.50 Of a gross tonnage not exceeding 5,000; 8901.20.71 Of a gross tonnage exceeding 5,000 but not exceeding 20,000; 8901.20.73 Of a gross tonnage exceeding 30,000 but not exceeding 50,000; 8901.20.80 Of a gross tonnage exceeding 50,000 | 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 | 8901.20.72 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 8901.20.72 | 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 |
| 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 8901.20.72. 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 2% for 8901.20.72 was checked against BT2026 (cell BT2026!N17803), 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.