

HS 8903.19.00 detail

|                     |                                                                                                                                              |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8903.19.00                                                                                                                                   |
| Description         | Yachts and other vessels for pleasure or sports; rowing boats and canoes / - Inflatable (including rigid hull inflatable) boats: / - - Other |
| Unit                | chiếc                                                                                                                                        |
| Generated           | 30/10/2026 17:10:27                                                                                                                          |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/89031900/">https://mail.vietnamtariff.com/hs-code/89031900/</a>                              |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis          | effective  | Source         |
|----------------------|--------------|------------------------|----------------------|------------|----------------|
| Ordinary import duty | 15           | 15%                    | 15/2023/QĐ-TTg       | 2023-07-15 | BT2026!K17844  |
| Preferential (MFN)   | 10           | 10%                    | 26/2023/NĐ-CP        | 2023-07-15 | BT2026!N17844  |
| VAT                  | 10/8         | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL2 |            | BT2026!Q17844  |
| Excise tax           | 30           | 30%                    | 66/2025/QH15         | 2025-06-14 | BT2026!CG17844 |
| 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          | 5.7          | 5.7%    | 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!E17166 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E17095 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2023                                   | 2023 | 0            | AT!F17095   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G17095   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H17095   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I17095   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J17095   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E17151   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F17151   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G17151   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H17151   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I17151   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J17151   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E17152   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F17152   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G17152   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H17152   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I17152   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J17152   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F17157   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H17113 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F17109   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G17109   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H17109   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I17109   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J17109   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K17109   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E17155   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2023   | 2023 | 0            | VK!F17155    |
| VKFTA   | 2024   | 2024 | 0            | VK!G17155    |
| VKFTA   | 2025   | 2025 | 0            | VK!H17155    |
| VKFTA   | 2026   | 2026 | 0            | VK!I17155    |
| VKFTA   | 2027   | 2027 | 0            | VK!J17155    |
| VCFTA   | 2022   | 2022 | 2            | VC!D17217    |
| VCFTA   | 2023   | 2023 | 1            | VC!E17217    |
| VCFTA   | 2024   | 2024 | 0            | VC!F17217    |
| VCFTA   | 2025   | 2025 | 0            | VC!G17217    |
| VCFTA   | 2026   | 2026 | 0            | VC!H17217    |
| VCFTA   | 2027   | 2027 | 0            | VC!I17217    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D17193   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E17193   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F17193   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G17193   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H17193   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I17193   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D17188   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E17188   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F17188   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G17188   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H17188   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I17188   |
| EVFTA   | 2022   | 2022 | 5            | EV-NK!D17218 |
| EVFTA   | 2023   | 2023 | 3,3          | EV-NK!E17218 |
| EVFTA   | 2024   | 2024 | 1,6          | EV-NK!F17218 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G17218   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H17218   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I17218   |
| UKVFTA | 2022   | 2022           | 5            | UKV!D17217     |
| UKVFTA | 2023   | 2023           | 3,3          | UKV!E17217     |
| UKVFTA | 2024   | 2024           | 1,6          | UKV!F17217     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G17217     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H17217     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I17217     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D17311   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E17311   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F17311   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G17311   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H17311   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I17311   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J17311   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D17180 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E17180 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F17180 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G17180 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H17180 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I17180 |
| RCEP B | 2022   | 2022           | 0            | B!D17180       |
| RCEP B | 2023   | 2023           | 0            | B!E17180       |
| RCEP B | 2024   | 2024           | 0            | B!F17180       |
| RCEP B | 2025   | 2025           | 0            | B!G17180       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2026   | 2026 | 0            | B!H17180 |
| RCEP B | 2027   | 2027 | 0            | B!I17180 |
| RCEP C | 2022   | 2022 | 0            | C!D17178 |
| RCEP C | 2023   | 2023 | 0            | C!E17178 |
| RCEP C | 2024   | 2024 | 0            | C!F17178 |
| RCEP C | 2025   | 2025 | 0            | C!G17178 |
| RCEP C | 2026   | 2026 | 0            | C!H17178 |
| RCEP C | 2027   | 2027 | 0            | C!I17178 |
| RCEP D | 2022   | 2022 | 0            | D!D17177 |
| RCEP D | 2023   | 2023 | 0            | D!E17177 |
| RCEP D | 2024   | 2024 | 0            | D!F17177 |
| RCEP D | 2025   | 2025 | 0            | D!G17177 |
| RCEP D | 2026   | 2026 | 0            | D!H17177 |
| RCEP D | 2027   | 2027 | 0            | D!I17177 |
| RCEP E | 2022   | 2022 | 0            | E!D17181 |
| RCEP E | 2023   | 2023 | 0            | E!E17181 |
| RCEP E | 2024   | 2024 | 0            | E!F17181 |
| RCEP E | 2025   | 2025 | 0            | E!G17181 |
| RCEP E | 2026   | 2026 | 0            | E!H17181 |
| RCEP E | 2027   | 2027 | 0            | E!I17181 |
| RCEP F | 2022   | 2022 | 0            | F!D17180 |
| RCEP F | 2023   | 2023 | 0            | F!E17180 |
| RCEP F | 2024   | 2024 | 0            | F!F17180 |
| RCEP F | 2025   | 2025 | 0            | F!G17180 |
| RCEP F | 2026   | 2026 | 0            | F!H17180 |
| RCEP F | 2027   | 2027 | 0            | F!I17180 |

| FTA   | Period | Year | Source value | Source    |
|-------|--------|------|--------------|-----------|
| VIFTA | 2024   | 2024 | 8.6          | VI!F16114 |
| VIFTA | 2025   | 2025 | 7.1          | VI!G16114 |
| VIFTA | 2026   | 2026 | 5.7          | VI!H16114 |
| VIFTA | 2027   | 2027 | 4.3          | VI!!16114 |

### 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-004    | YELLOW | HS code introduced in the 2023 nomenclature                | 8903.19.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.         | MOI: 8903.19.00 | 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 "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 8903.19.00. 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 10% for 8903.19.00 was checked against BT2026 (cell BT2026!N17844), 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.