Vietnam Tariff Intelligence

HS 8903.23.00 detail

HS code	8903.23.00
Description	Yachts and other vessels for pleasure or sports; rowing boats and canoes / - Sailboats, other than inflatable, with or without auxiliary motor: / - - Of a length exceeding 24 m
Unit	chiếc
Generated	01/11/2026 16:34:56
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/89032300/

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!K17848
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17848
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL2		BT2026!Q17848
Excise tax	30	30%	66/2025/QH15	2025-06-14	BT2026!CG17848
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	7	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!E17170

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17099
ATIGA	2023	2023	0	AT!F17099
ATIGA	2024	2024	0	AT!G17099
ATIGA	2025	2025	0	AT!H17099
ATIGA	2026	2026	0	AT!I17099
ATIGA	2027	2027	0	AT!J17099
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17155
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17155
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17155
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17155
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17155
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17155
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17156
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17156
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17156
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17156
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17156
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17156
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17161
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17117
AIFTA	30/12/2022	2022	0	AI!F17113
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17113
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17113
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17113
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17113
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17113

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17159
VKFTA	2023	2023	0	VK!F17159
VKFTA	2024	2024	0	VK!G17159
VKFTA	2025	2025	0	VK!H17159
VKFTA	2026	2026	0	VK!I17159
VKFTA	2027	2027	0	VK!J17159
VCFTA	2022	2022	2	VC!D17221
VCFTA	2023	2023	1	VC!E17221
VCFTA	2024	2024	0	VC!F17221
VCFTA	2025	2025	0	VC!G17221
VCFTA	2026	2026	0	VC!H17221
VCFTA	2027	2027	0	VC!I17221
VN-EAEU	2022	2022	0	EAV!D17197
VN-EAEU	2023	2023	0	EAV!E17197
VN-EAEU	2024	2024	0	EAV!F17197
VN-EAEU	2025	2025	0	EAV!G17197
VN-EAEU	2026	2026	0	EAV!H17197
VN-EAEU	2027	2027	0	EAV!I17197
AHKFTA	2022	2022	0	AKH!D17192
AHKFTA	2023	2023	0	AKH!E17192
AHKFTA	2024	2024	0	AKH!F17192
AHKFTA	2025	2025	0	AKH!G17192
AHKFTA	2026	2026	0	AKH!H17192
AHKFTA	2027	2027	0	AKH!I17192
EVFTA	2022	2022	5	EV-NK!D17222
EVFTA	2023	2023	3,3	EV-NK!E17222

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F17222
EVFTA	2025	2025	0	EV-NK!G17222
EVFTA	2026	2026	0	EV-NK!H17222
EVFTA	2027	2027	0	EV-NK!I17222
UKVFTA	2022	2022	5	UKV!D17221
UKVFTA	2023	2023	3,3	UKV!E17221
UKVFTA	2024	2024	1,6	UKV!F17221
UKVFTA	2025	2025	0	UKV!G17221
UKVFTA	2026	2026	0	UKV!H17221
UKVFTA	2027	2027	0	UKV!I17221
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17315
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17315
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17315
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17315
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17315
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17315
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17315
RCEP A	2022	2022	0	RCEPT-A!D17184
RCEP A	2023	2023	0	RCEPT-A!E17184
RCEP A	2024	2024	0	RCEPT-A!F17184
RCEP A	2025	2025	0	RCEPT-A!G17184
RCEP A	2026	2026	0	RCEPT-A!H17184
RCEP A	2027	2027	0	RCEPT-A!I17184
RCEP B	2022	2022	0	B!D17184
RCEP B	2023	2023	0	B!E17184
RCEP B	2024	2024	0	B!F17184

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17184
RCEP B	2026	2026	0	B!H17184
RCEP B	2027	2027	0	B!I17184
RCEP C	2022	2022	0	C!D17182
RCEP C	2023	2023	0	C!E17182
RCEP C	2024	2024	0	C!F17182
RCEP C	2025	2025	0	C!G17182
RCEP C	2026	2026	0	C!H17182
RCEP C	2027	2027	0	C!I17182
RCEP D	2022	2022	0	D!D17181
RCEP D	2023	2023	0	D!E17181
RCEP D	2024	2024	0	D!F17181
RCEP D	2025	2025	0	D!G17181
RCEP D	2026	2026	0	D!H17181
RCEP D	2027	2027	0	D!I17181
RCEP E	2022	2022	0	E!D17185
RCEP E	2023	2023	0	E!E17185
RCEP E	2024	2024	0	E!F17185
RCEP E	2025	2025	0	E!G17185
RCEP E	2026	2026	0	E!H17185
RCEP E	2027	2027	0	E!I17185
RCEP F	2022	2022	0	F!D17184
RCEP F	2023	2023	0	F!E17184
RCEP F	2024	2024	0	F!F17184
RCEP F	2025	2025	0	F!G17184
RCEP F	2026	2026	0	F!H17184

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17184
VIFTA	2024	2024	9	VI!F16118
VIFTA	2025	2025	8	VI!G16118
VIFTA	2026	2026	7	VI!H16118
VIFTA	2027	2027	6	VI!I16118

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	8903.23.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8903.23.00	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 8903.23.00. 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 8903.23.00 was checked against BT2026 (cell BT2026!N17848), 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.