Vietnam Tariff Intelligence

HS 8904.00.35 detail

HS code	8904.00.35
Description	Tugs and pusher craft / - Of a gross tonnage exceeding 26: / - - Of a power exceeding 4,000 hp
Unit	chiếc
Generated	02/11/2026 15:17:34
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/89040035/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K17862
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17862
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17862
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	0	0%	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!E17185
ATIGA	2022	2022	0	AT!E17114

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17114
ATIGA	2024	2024	0	AT!G17114
ATIGA	2025	2025	0	AT!H17114
ATIGA	2026	2026	0	AT!I17114
ATIGA	2027	2027	0	AT!J17114
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17170
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17170
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17170
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17170
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17170
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17170
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17171
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17171
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17171
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17171
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17171
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17171
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17176
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17132
AIFTA	30/12/2022	2022	0	AI!F17128
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17128
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17128
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17128
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17128
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17128
VKFTA	2022	2022	0	VK!E17174

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17174
VKFTA	2024	2024	0	VK!G17174
VKFTA	2025	2025	0	VK!H17174
VKFTA	2026	2026	0	VK!I17174
VKFTA	2027	2027	0	VK!J17174
VCFTA	2022	2022	0	VC!D17236
VCFTA	2023	2023	0	VC!E17236
VCFTA	2024	2024	0	VC!F17236
VCFTA	2025	2025	0	VC!G17236
VCFTA	2026	2026	0	VC!H17236
VCFTA	2027	2027	0	VC!I17236
VN-EAEU	2022	2022	0	EAV!D17212
VN-EAEU	2023	2023	0	EAV!E17212
VN-EAEU	2024	2024	0	EAV!F17212
VN-EAEU	2025	2025	0	EAV!G17212
VN-EAEU	2026	2026	0	EAV!H17212
VN-EAEU	2027	2027	0	EAV!I17212
AHKFTA	2022	2022	0	AKH!D17207
AHKFTA	2023	2023	0	AKH!E17207
AHKFTA	2024	2024	0	AKH!F17207
AHKFTA	2025	2025	0	AKH!G17207
AHKFTA	2026	2026	0	AKH!H17207
AHKFTA	2027	2027	0	AKH!I17207
EVFTA	2022	2022	0	EV-NK!D17237
EVFTA	2023	2023	0	EV-NK!E17237
EVFTA	2024	2024	0	EV-NK!F17237

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17237
EVFTA	2026	2026	0	EV-NK!H17237
EVFTA	2027	2027	0	EV-NK!I17237
UKVFTA	2022	2022	0	UKV!D17236
UKVFTA	2023	2023	0	UKV!E17236
UKVFTA	2024	2024	0	UKV!F17236
UKVFTA	2025	2025	0	UKV!G17236
UKVFTA	2026	2026	0	UKV!H17236
UKVFTA	2027	2027	0	UKV!I17236
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17330
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17330
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17330
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17330
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17330
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17330
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17330
RCEP A	2022	2022	0	RCEPT-A!D17199
RCEP A	2023	2023	0	RCEPT-A!E17199
RCEP A	2024	2024	0	RCEPT-A!F17199
RCEP A	2025	2025	0	RCEPT-A!G17199
RCEP A	2026	2026	0	RCEPT-A!H17199
RCEP A	2027	2027	0	RCEPT-A!I17199
RCEP B	2022	2022	0	B!D17199
RCEP B	2023	2023	0	B!E17199
RCEP B	2024	2024	0	B!F17199
RCEP B	2025	2025	0	B!G17199

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17199
RCEP B	2027	2027	0	B!I17199
RCEP C	2022	2022	0	C!D17197
RCEP C	2023	2023	0	C!E17197
RCEP C	2024	2024	0	C!F17197
RCEP C	2025	2025	0	C!G17197
RCEP C	2026	2026	0	C!H17197
RCEP C	2027	2027	0	C!I17197
RCEP D	2022	2022	0	D!D17196
RCEP D	2023	2023	0	D!E17196
RCEP D	2024	2024	0	D!F17196
RCEP D	2025	2025	0	D!G17196
RCEP D	2026	2026	0	D!H17196
RCEP D	2027	2027	0	D!I17196
RCEP E	2022	2022	0	E!D17200
RCEP E	2023	2023	0	E!E17200
RCEP E	2024	2024	0	E!F17200
RCEP E	2025	2025	0	E!G17200
RCEP E	2026	2026	0	E!H17200
RCEP E	2027	2027	0	E!I17200
RCEP F	2022	2022	0	F!D17199
RCEP F	2023	2023	0	F!E17199
RCEP F	2024	2024	0	F!F17199
RCEP F	2025	2025	0	F!G17199
RCEP F	2026	2026	0	F!H17199
RCEP F	2027	2027	0	F!I17199

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F16132
VIFTA	2025	2025	0	VI!G16132
VIFTA	2026	2026	0	VI!H16132
VIFTA	2027	2027	0	VI!I16132

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 8904.00 has 5 lines; 8904.00.35 is distinguished from its siblings by: Of a power exceeding 4,000 hp.	8904.00.10 Of a gross tonnage not exceeding 26; 8904.00.32 Of a power not exceeding 1,200 hp; 8904.00.33 Of a power exceeding 1,200 hp but not exceeding 3,200 hp; 8904.00.34 Of a power exceeding 3,200 hp but not exceeding 4,000 hp	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	8904.00.35 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 8904.00.35	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 8904.00.35. 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 0% for 8904.00.35 was checked against BT2026 (cell BT2026!N17862), 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.