Vietnam Tariff Intelligence

HS 8906.90.20 detail

HS code	8906.90.20
Description	Other vessels, including warships and lifeboats other than rowing boats / - Other: / - - Of a displacement exceeding 30 t but not exceeding 300 t
Unit	chiếc
Generated	03/11/2026 20:51:46
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/89069020/

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!K17873
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17873
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17873
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

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!E17198

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17127
ATIGA	2023	2023	0	AT!F17127
ATIGA	2024	2024	0	AT!G17127
ATIGA	2025	2025	0	AT!H17127
ATIGA	2026	2026	0	AT!I17127
ATIGA	2027	2027	0	AT!J17127
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17183
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17183
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17183
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17183
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17183
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17183
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17184
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17184
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17184
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17184
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17184
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17184
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17189
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17145
AIFTA	30/12/2022	2022	0	AI!F17141
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17141
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17141
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17141
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17141
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17141

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17187
VKFTA	2023	2023	0	VK!F17187
VKFTA	2024	2024	0	VK!G17187
VKFTA	2025	2025	0	VK!H17187
VKFTA	2026	2026	0	VK!I17187
VKFTA	2027	2027	0	VK!J17187
VCFTA	2022	2022	5	VC!D17249
VCFTA	2023	2023	5	VC!E17249
VCFTA	2024	2024	0	VC!F17249
VCFTA	2025	2025	0	VC!G17249
VCFTA	2026	2026	0	VC!H17249
VCFTA	2027	2027	0	VC!I17249
VN-EAEU	2022	2022	0	EAV!D17225
VN-EAEU	2023	2023	0	EAV!E17225
VN-EAEU	2024	2024	0	EAV!F17225
VN-EAEU	2025	2025	0	EAV!G17225
VN-EAEU	2026	2026	0	EAV!H17225
VN-EAEU	2027	2027	0	EAV!I17225
AHKFTA	2022	2022	0	AKH!D17220
AHKFTA	2023	2023	0	AKH!E17220
AHKFTA	2024	2024	0	AKH!F17220
AHKFTA	2025	2025	0	AKH!G17220
AHKFTA	2026	2026	0	AKH!H17220
AHKFTA	2027	2027	0	AKH!I17220
EVFTA	2022	2022	2,5	EV-NK!D17250
EVFTA	2023	2023	1,6	EV-NK!E17250

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F17250
EVFTA	2025	2025	0	EV-NK!G17250
EVFTA	2026	2026	0	EV-NK!H17250
EVFTA	2027	2027	0	EV-NK!I17250
UKVFTA	2022	2022	2,5	UKV!D17249
UKVFTA	2023	2023	1,6	UKV!E17249
UKVFTA	2024	2024	0,8	UKV!F17249
UKVFTA	2025	2025	0	UKV!G17249
UKVFTA	2026	2026	0	UKV!H17249
UKVFTA	2027	2027	0	UKV!I17249
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17343
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17343
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17343
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17343
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17343
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17343
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17343
RCEP A	2022	2022	0	RCEPT-A!D17212
RCEP A	2023	2023	0	RCEPT-A!E17212
RCEP A	2024	2024	0	RCEPT-A!F17212
RCEP A	2025	2025	0	RCEPT-A!G17212
RCEP A	2026	2026	0	RCEPT-A!H17212
RCEP A	2027	2027	0	RCEPT-A!I17212
RCEP B	2022	2022	0	B!D17212
RCEP B	2023	2023	0	B!E17212
RCEP B	2024	2024	0	B!F17212

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17212
RCEP B	2026	2026	0	B!H17212
RCEP B	2027	2027	0	B!I17212
RCEP C	2022	2022	0	C!D17210
RCEP C	2023	2023	0	C!E17210
RCEP C	2024	2024	0	C!F17210
RCEP C	2025	2025	0	C!G17210
RCEP C	2026	2026	0	C!H17210
RCEP C	2027	2027	0	C!I17210
RCEP D	2022	2022	0	D!D17209
RCEP D	2023	2023	0	D!E17209
RCEP D	2024	2024	0	D!F17209
RCEP D	2025	2025	0	D!G17209
RCEP D	2026	2026	0	D!H17209
RCEP D	2027	2027	0	D!I17209
RCEP E	2022	2022	0	E!D17213
RCEP E	2023	2023	0	E!E17213
RCEP E	2024	2024	0	E!F17213
RCEP E	2025	2025	0	E!G17213
RCEP E	2026	2026	0	E!H17213
RCEP E	2027	2027	0	E!I17213
RCEP F	2022	2022	0	F!D17212
RCEP F	2023	2023	0	F!E17212
RCEP F	2024	2024	0	F!F17212
RCEP F	2025	2025	0	F!G17212
RCEP F	2026	2026	0	F!H17212

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17212
VIFTA	2024	2024	4,3	VI!F16143
VIFTA	2025	2025	3.6	VI!G16143
VIFTA	2026	2026	2.9	VI!H16143
VIFTA	2027	2027	2.1	VI!I16143

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 8906.90 has 3 lines; 8906.90.20 is distinguished from its siblings by: Of a displacement exceeding 30 t but not exceeding 300 t.	8906.90.10 Of a displacement not exceeding 30 t; 8906.90.90 Other	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
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 8906.90.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 8906.90.20 was checked against BT2026 (cell BT2026!N17873), 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.