Vietnam Tariff Intelligence

HS 8907.90.90 detail

HS code	8907.90.90
Description	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons) / - Other: / - - Other
Unit	chiếc
Generated	02/11/2026 19:15:41
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/89079090/

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!K17879
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N17879
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17879
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!E17205
ATIGA	2022	2022	0	AT!E17134

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17134
ATIGA	2024	2024	0	AT!G17134
ATIGA	2025	2025	0	AT!H17134
ATIGA	2026	2026	0	AT!I17134
ATIGA	2027	2027	0	AT!J17134
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17190
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17190
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17190
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17190
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17190
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17190
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17191
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17191
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17191
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17191
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17191
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17191
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17196
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17152
AIFTA	30/12/2022	2022	0	AI!F17148
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17148
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17148
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17148
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17148
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17148
VKFTA	2022	2022	0	VK!E17194

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17194
VKFTA	2024	2024	0	VK!G17194
VKFTA	2025	2025	0	VK!H17194
VKFTA	2026	2026	0	VK!I17194
VKFTA	2027	2027	0	VK!J17194
VCFTA	2022	2022	0	VC!D17256
VCFTA	2023	2023	0	VC!E17256
VCFTA	2024	2024	0	VC!F17256
VCFTA	2025	2025	0	VC!G17256
VCFTA	2026	2026	0	VC!H17256
VCFTA	2027	2027	0	VC!I17256
VN-EAEU	2022	2022	0	EAV!D17232
VN-EAEU	2023	2023	0	EAV!E17232
VN-EAEU	2024	2024	0	EAV!F17232
VN-EAEU	2025	2025	0	EAV!G17232
VN-EAEU	2026	2026	0	EAV!H17232
VN-EAEU	2027	2027	0	EAV!I17232
AHKFTA	2022	2022	0	AKH!D17227
AHKFTA	2023	2023	0	AKH!E17227
AHKFTA	2024	2024	0	AKH!F17227
AHKFTA	2025	2025	0	AKH!G17227
AHKFTA	2026	2026	0	AKH!H17227
AHKFTA	2027	2027	0	AKH!I17227
EVFTA	2022	2022	0	EV-NK!D17257
EVFTA	2023	2023	0	EV-NK!E17257
EVFTA	2024	2024	0	EV-NK!F17257

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17257
EVFTA	2026	2026	0	EV-NK!H17257
EVFTA	2027	2027	0	EV-NK!I17257
UKVFTA	2022	2022	0	UKV!D17256
UKVFTA	2023	2023	0	UKV!E17256
UKVFTA	2024	2024	0	UKV!F17256
UKVFTA	2025	2025	0	UKV!G17256
UKVFTA	2026	2026	0	UKV!H17256
UKVFTA	2027	2027	0	UKV!I17256
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17350
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17350
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17350
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17350
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17350
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17350
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17350
RCEP A	2022	2022	0	RCEPT-A!D17219
RCEP A	2023	2023	0	RCEPT-A!E17219
RCEP A	2024	2024	0	RCEPT-A!F17219
RCEP A	2025	2025	0	RCEPT-A!G17219
RCEP A	2026	2026	0	RCEPT-A!H17219
RCEP A	2027	2027	0	RCEPT-A!I17219
RCEP B	2022	2022	0	B!D17219
RCEP B	2023	2023	0	B!E17219
RCEP B	2024	2024	0	B!F17219
RCEP B	2025	2025	0	B!G17219

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17219
RCEP B	2027	2027	0	B!I17219
RCEP C	2022	2022	0	C!D17217
RCEP C	2023	2023	0	C!E17217
RCEP C	2024	2024	0	C!F17217
RCEP C	2025	2025	0	C!G17217
RCEP C	2026	2026	0	C!H17217
RCEP C	2027	2027	0	C!I17217
RCEP D	2022	2022	0	D!D17216
RCEP D	2023	2023	0	D!E17216
RCEP D	2024	2024	0	D!F17216
RCEP D	2025	2025	0	D!G17216
RCEP D	2026	2026	0	D!H17216
RCEP D	2027	2027	0	D!I17216
RCEP E	2022	2022	0	E!D17220
RCEP E	2023	2023	0	E!E17220
RCEP E	2024	2024	0	E!F17220
RCEP E	2025	2025	0	E!G17220
RCEP E	2026	2026	0	E!H17220
RCEP E	2027	2027	0	E!I17220
RCEP F	2022	2022	0	F!D17219
RCEP F	2023	2023	0	F!E17219
RCEP F	2024	2024	0	F!F17219
RCEP F	2025	2025	0	F!G17219
RCEP F	2026	2026	0	F!H17219
RCEP F	2027	2027	0	F!I17219

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F16149
VIFTA	2025	2025	0	VI!G16149
VIFTA	2026	2026	0	VI!H16149
VIFTA	2027	2027	0	VI!I16149

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 8907.90 has 2 lines; 8907.90.90 is distinguished from its siblings by: Other.	8907.90.10 Buoys	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 8907.90.90. 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 8907.90.90 was checked against BT2026 (cell BT2026!N17879), 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.