Vietnam Tariff Intelligence

HS 8901.90.31 detail

HS code	8901.90.31
Description	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods / - Other vessels for the transport of goods and other vessels for the transport of both persons and goods: / - - Motorised: / - - - Of a gross tonnage not exceeding 26
Unit	chiếc
Generated	10/11/2026 15:10:18
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/89019031/

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!K17816
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N17816
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17816
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 (-CN)	0% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,9	6.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E17136
ATIGA	2022	2022	0	AT!E17065
ATIGA	2023	2023	0	AT!F17065
ATIGA	2024	2024	0	AT!G17065
ATIGA	2025	2025	0	AT!H17065
ATIGA	2026	2026	0	AT!I17065
ATIGA	2027	2027	0	AT!J17065
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17121
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17121
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17121
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17121

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17121
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17121
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17122
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17122
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17122
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17122
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17122
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17122
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17127
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17083
AIFTA	30/12/2022	2022	0	AI!F17079
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17079
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17079
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17079
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17079
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17079
VKFTA	2022	2022	0	VK!E17125
VKFTA	2023	2023	0	VK!F17125
VKFTA	2024	2024	0	VK!G17125
VKFTA	2025	2025	0	VK!H17125
VKFTA	2026	2026	0	VK!I17125
VKFTA	2027	2027	0	VK!J17125
VCFTA	2022	2022	2	VC!D17187
VCFTA	2023	2023	1	VC!E17187
VCFTA	2024	2024	0	VC!F17187
VCFTA	2025	2025	0	VC!G17187

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H17187
VCFTA	2027	2027	0	VC!I17187
VN-EAEU	2022	2022	0	EAV!D17163
VN-EAEU	2023	2023	0	EAV!E17163
VN-EAEU	2024	2024	0	EAV!F17163
VN-EAEU	2025	2025	0	EAV!G17163
VN-EAEU	2026	2026	0	EAV!H17163
VN-EAEU	2027	2027	0	EAV!I17163
AHKFTA	2022	2022	*	AKH!D17158
AHKFTA	2023	2023	*	AKH!E17158
AHKFTA	2024	2024	*	AKH!F17158
AHKFTA	2025	2025	*	AKH!G17158
AHKFTA	2026	2026	*	AKH!H17158
AHKFTA	2027	2027	*	AKH!I17158
EVFTA	2022	2022	5	EV-NK!D17188
EVFTA	2023	2023	3,3	EV-NK!E17188
EVFTA	2024	2024	1,6	EV-NK!F17188
EVFTA	2025	2025	0	EV-NK!G17188
EVFTA	2026	2026	0	EV-NK!H17188
EVFTA	2027	2027	0	EV-NK!I17188
UKVFTA	2022	2022	5	UKV!D17187
UKVFTA	2023	2023	3,3	UKV!E17187
UKVFTA	2024	2024	1,6	UKV!F17187
UKVFTA	2025	2025	0	UKV!G17187
UKVFTA	2026	2026	0	UKV!H17187
UKVFTA	2027	2027	0	UKV!I17187

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17281
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17281
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17281
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17281
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17281
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17281
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17281
RCEP A	2022	2022	9,3	RCEPT-A!D17150
RCEP A	2023	2023	8,7	RCEPT-A!E17150
RCEP A	2024	2024	8	RCEPT-A!F17150
RCEP A	2025	2025	7,3	RCEPT-A!G17150
RCEP A	2026	2026	6,7	RCEPT-A!H17150
RCEP A	2027	2027	6	RCEPT-A!I17150
RCEP B	2022	2022	9,3	B!D17150
RCEP B	2023	2023	8,7	B!E17150
RCEP B	2024	2024	8	B!F17150
RCEP B	2025	2025	7,3	B!G17150
RCEP B	2026	2026	6,7	B!H17150
RCEP B	2027	2027	6	B!I17150
RCEP C	2022	2022	*	C!D17148
RCEP C	2023	2023	*	C!E17148
RCEP C	2024	2024	*	C!F17148
RCEP C	2025	2025	*	C!G17148
RCEP C	2026	2026	*	C!H17148
RCEP C	2027	2027	*	C!I17148
RCEP D	2022	2022	9,4	D!D17147

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,8	D!E17147
RCEP D	2024	2024	8,1	D!F17147
RCEP D	2025	2025	7,5	D!G17147
RCEP D	2026	2026	6,9	D!H17147
RCEP D	2027	2027	6,3	D!I17147
RCEP E	2022	2022	9,3	E!D17151
RCEP E	2023	2023	8,7	E!E17151
RCEP E	2024	2024	8	E!F17151
RCEP E	2025	2025	7,3	E!G17151
RCEP E	2026	2026	6,7	E!H17151
RCEP E	2027	2027	6	E!I17151
RCEP F	2022	2022	9,3	F!D17150
RCEP F	2023	2023	8,7	F!E17150
RCEP F	2024	2024	8	F!F17150
RCEP F	2025	2025	7,3	F!G17150
RCEP F	2026	2026	6,7	F!H17150
RCEP F	2027	2027	6	F!I17150
VIFTA	2024	2024	9	VI!F16086
VIFTA	2025	2025	8	VI!G16086
VIFTA	2026	2026	7	VI!H16086
VIFTA	2027	2027	6	VI!I16086

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 8901.90 has 10 lines; 8901.90.31 is distinguished from its siblings by: Of a gross tonnage not exceeding 26.	8901.90.11 Of a gross tonnage not exceeding 26; 8901.90.12 Of a gross tonnage exceeding 26 but not exceeding 500; 8901.90.14 Of a gross tonnage exceeding 500; 8901.90.32 Of a gross tonnage exceeding 26 but not exceeding 500; 8901.90.33 Of a gross tonnage exceeding 500 but not exceeding 1,000; 8901.90.34 Of a gross tonnage exceeding 1,000 but not exceeding 4,000	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 8901.90.31. 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 8901.90.31 was checked against BT2026 (cell BT2026!N17816), 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.