

HS 8904 detail

HS code	8904
Description	Tugs and pusher craft
Unit	
Generated	30/10/2026 17:14:24
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/8904/

5 tariff lines under 8904

HS code	Description	Unit	Ordinary import duty	MFN	VAT
8904.00.10	Tugs and pusher craft / - Of a gross tonnage not exceeding 26	chiếc	7.5%	5%	8 / 10 (several rates)
8904.00.32	Tugs and pusher craft / - Of a gross tonnage exceeding 26: / - - Of a power not exceeding 1,200 hp	chiếc	7.5%	5%	8 / 10 (several rates)
8904.00.33	Tugs and pusher craft / - Of a gross tonnage exceeding 26: / - - Of a power exceeding 1,200 hp but not exceeding 3,200 hp	chiếc	7.5%	5%	8 / 10 (several rates)
8904.00.34	Tugs and pusher craft / - Of a gross tonnage exceeding 26: / - - Of a power exceeding 3,200 hp but not exceeding 4,000 hp	chiếc	7.5%	5%	8 / 10 (several rates)
8904.00.35	Tugs and pusher craft / - Of a gross tonnage exceeding 26: / - - Of a power exceeding 4,000 hp	chiếc	5%	0%	8 / 10 (several rates)

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.