Vietnam Tariff Intelligence

HS 8905.90.10 detail

HS code	8905.90.10
Description	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms / - Other: / - - Floating docks
Unit	chiếc
Generated	09/11/2026 07:17:12
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/89059010/

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!K17867
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17867
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17867
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	3,3	3.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	3,4	3.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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!E17191
ATIGA	2022	2022	0	AT!E17120
ATIGA	2023	2023	0	AT!F17120
ATIGA	2024	2024	0	AT!G17120
ATIGA	2025	2025	0	AT!H17120
ATIGA	2026	2026	0	AT!I17120
ATIGA	2027	2027	0	AT!J17120
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17176
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17176
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17176

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17176
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17176
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17176
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17177
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17177
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17177
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17177
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17177
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17177
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17182
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17138
AIFTA	30/12/2022	2022	0	AI!F17134
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17134
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17134
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17134
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17134
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17134
VKFTA	2022	2022	0	VK!E17180
VKFTA	2023	2023	0	VK!F17180
VKFTA	2024	2024	0	VK!G17180
VKFTA	2025	2025	0	VK!H17180
VKFTA	2026	2026	0	VK!I17180
VKFTA	2027	2027	0	VK!J17180
VCFTA	2022	2022	5	VC!D17242
VCFTA	2023	2023	5	VC!E17242
VCFTA	2024	2024	0	VC!F17242

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17242
VCFTA	2026	2026	0	VC!H17242
VCFTA	2027	2027	0	VC!I17242
VN-EAEU	2022	2022	0	EAV!D17218
VN-EAEU	2023	2023	0	EAV!E17218
VN-EAEU	2024	2024	0	EAV!F17218
VN-EAEU	2025	2025	0	EAV!G17218
VN-EAEU	2026	2026	0	EAV!H17218
VN-EAEU	2027	2027	0	EAV!I17218
AHKFTA	2022	2022	*	AKH!D17213
AHKFTA	2023	2023	*	AKH!E17213
AHKFTA	2024	2024	*	AKH!F17213
AHKFTA	2025	2025	*	AKH!G17213
AHKFTA	2026	2026	*	AKH!H17213
AHKFTA	2027	2027	*	AKH!I17213
EVFTA	2022	2022	2,5	EV-NK!D17243
EVFTA	2023	2023	1,6	EV-NK!E17243
EVFTA	2024	2024	0,8	EV-NK!F17243
EVFTA	2025	2025	0	EV-NK!G17243
EVFTA	2026	2026	0	EV-NK!H17243
EVFTA	2027	2027	0	EV-NK!I17243
UKVFTA	2022	2022	2,5	UKV!D17242
UKVFTA	2023	2023	1,6	UKV!E17242
UKVFTA	2024	2024	0,8	UKV!F17242
UKVFTA	2025	2025	0	UKV!G17242
UKVFTA	2026	2026	0	UKV!H17242

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17242
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17336
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17336
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17336
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17336
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17336
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17336
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17336
RCEP A	2022	2022	4,7	RCEPT-A!D17205
RCEP A	2023	2023	4,3	RCEPT-A!E17205
RCEP A	2024	2024	4	RCEPT-A!F17205
RCEP A	2025	2025	3,7	RCEPT-A!G17205
RCEP A	2026	2026	3,3	RCEPT-A!H17205
RCEP A	2027	2027	3	RCEPT-A!I17205
RCEP B	2022	2022	4,7	B!D17205
RCEP B	2023	2023	4,3	B!E17205
RCEP B	2024	2024	4	B!F17205
RCEP B	2025	2025	3,7	B!G17205
RCEP B	2026	2026	3,3	B!H17205
RCEP B	2027	2027	3	B!I17205
RCEP C	2022	2022	*	C!D17203
RCEP C	2023	2023	*	C!E17203
RCEP C	2024	2024	*	C!F17203
RCEP C	2025	2025	*	C!G17203
RCEP C	2026	2026	*	C!H17203
RCEP C	2027	2027	*	C!I17203

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	4,7	D!D17202
RCEP D	2023	2023	4,4	D!E17202
RCEP D	2024	2024	4,1	D!F17202
RCEP D	2025	2025	3,8	D!G17202
RCEP D	2026	2026	3,4	D!H17202
RCEP D	2027	2027	3,1	D!I17202
RCEP E	2022	2022	4,7	E!D17206
RCEP E	2023	2023	4,3	E!E17206
RCEP E	2024	2024	4	E!F17206
RCEP E	2025	2025	3,7	E!G17206
RCEP E	2026	2026	3,3	E!H17206
RCEP E	2027	2027	3	E!I17206
RCEP F	2022	2022	4,7	F!D17205
RCEP F	2023	2023	4,3	F!E17205
RCEP F	2024	2024	4	F!F17205
RCEP F	2025	2025	3,7	F!G17205
RCEP F	2026	2026	3,3	F!H17205
RCEP F	2027	2027	3	F!I17205
VIFTA	2024	2024	4.3	VI!F16137
VIFTA	2025	2025	3.6	VI!G16137
VIFTA	2026	2026	2.9	VI!H16137
VIFTA	2027	2027	2.1	VI!I16137

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 8905.90 has 2 lines; 8905.90.10 is distinguished from its siblings by: Floating docks.	8905.90.90 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 8905.90.10. 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 5% for 8905.90.10 was checked against BT2026 (cell BT2026!N17867), 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.