# HS 8902 detail

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| **HS code** | 8902 |
| **Description** | Fishing vessels; factory ships and other vessels for processing or preserving fishery products |
| **Unit** | |
| **Generated** | 05/11/2026 15:54:42 |
| **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://www.vietnamtariff.com/hs-code/8902/ |

## 14 tariff lines under 8902

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 8902.00.31 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Fishing vessels: / - - Of a gross tonnage not exceeding 26 | chiếc | 15% | 10% | 8 / 10 (several rates) |
| 8902.00.32 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Fishing vessels: / - - Of a gross tonnage exceeding 26 but less than 40 | chiếc | 15% | 10% | 8 / 10 (several rates) |
| 8902.00.33 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Fishing vessels: / - - Of a gross tonnage of 40 or more but not exceeding 101 | chiếc | 15% | 10% | 8 / 10 (several rates) |
| 8902.00.34 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Fishing vessels: / - - Of a gross tonnage exceeding 101 but not exceeding 250 | chiếc | 15% | 10% | 8 / 10 (several rates) |
| 8902.00.35 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Fishing vessels: / - - Of a gross tonnage exceeding 250 but not exceeding 1,000 | chiếc | 7.5% | 5% | 8 / 10 (several rates) |
| 8902.00.36 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Fishing vessels: / - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000 | chiếc | 7.5% | 5% | 8 / 10 (several rates) |
| 8902.00.37 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Fishing vessels: / - - Of a gross tonnage exceeding 4,000 | chiếc | 5% | 0% | 8 / 10 (several rates) |
| 8902.00.41 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Other: / - - Of a gross tonnage not exceeding 26 | chiếc | 15% | 10% | 8 / 10 (several rates) |

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 8902.00.42 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Other: / - - Of a gross tonnage exceeding 26 but less than 40 | chiếc | 15% | 10% | 8 / 10 (several rates) |
| 8902.00.43 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Other: / - - Of a gross tonnage of 40 or more but not exceeding 101 | chiếc | 15% | 10% | 8 / 10 (several rates) |
| 8902.00.44 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Other: / - - Of a gross tonnage exceeding 101 but not exceeding 250 | chiếc | 15% | 10% | 8 / 10 (several rates) |
| 8902.00.45 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Other: / - - Of a gross tonnage exceeding 250 but not exceeding 1,000 | chiếc | 7.5% | 5% | 8 / 10 (several rates) |
| 8902.00.46 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Other: / - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000 | chiếc | 7.5% | 5% | 8 / 10 (several rates) |
| 8902.00.47 | Fishing vessels; factory ships and other vessels for processing or preserving fishery products / - Other: / - - Of a gross tonnage exceeding 4,000 | 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.