Vietnam Tariff Intelligence

# HS 8904.00.10 detail

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|---|---|
| **HS code** | 8904.00.10 |
| **Description** | Tugs and pusher craft / - Of a gross tonnage not exceeding 26 |
| **Unit** | chiếc |
| **Generated** | 09/11/2026 22:17:33 |
| **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/89040010/ |

## 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!K17857 |
| Preferential (MFN) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N17857 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q17857 |
| 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 | 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 |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E17180 |
| ATIGA | 2022 | 2022 | 0 | AT!E17109 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2023 | 2023 | 0 | AT!F17109 |
| ATIGA | 2024 | 2024 | 0 | AT!G17109 |
| ATIGA | 2025 | 2025 | 0 | AT!H17109 |
| ATIGA | 2026 | 2026 | 0 | AT!I17109 |
| ATIGA | 2027 | 2027 | 0 | AT!J17109 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E17165 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17165 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17165 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17165 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17165 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17165 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E17166 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F17166 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17166 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17166 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17166 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17166 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17171 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17127 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F17123 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G17123 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H17123 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I17123 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J17123 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K17123 |
| VKFTA | 2022 | 2022 | 0 | VK!E17169 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2023 | 2023 | 0 | VK!F17169 |
| VKFTA | 2024 | 2024 | 0 | VK!G17169 |
| VKFTA | 2025 | 2025 | 0 | VK!H17169 |
| VKFTA | 2026 | 2026 | 0 | VK!I17169 |
| VKFTA | 2027 | 2027 | 0 | VK!J17169 |
| VCFTA | 2022 | 2022 | 5 | VC!D17231 |
| VCFTA | 2023 | 2023 | 5 | VC!E17231 |
| VCFTA | 2024 | 2024 | 0 | VC!F17231 |
| VCFTA | 2025 | 2025 | 0 | VC!G17231 |
| VCFTA | 2026 | 2026 | 0 | VC!H17231 |
| VCFTA | 2027 | 2027 | 0 | VC!I17231 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D17207 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E17207 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F17207 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17207 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17207 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17207 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D17202 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E17202 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F17202 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G17202 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H17202 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I17202 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D17232 |
| EVFTA | 2023 | 2023 | 1,6 | EV-NK!E17232 |
| EVFTA | 2024 | 2024 | 0,8 | EV-NK!F17232 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2025 | 2025 | 0 | EV-NK!G17232 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H17232 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I17232 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D17231 |
| UKVFTA | 2023 | 2023 | 1,6 | UKV!E17231 |
| UKVFTA | 2024 | 2024 | 0,8 | UKV!F17231 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G17231 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H17231 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I17231 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D17325 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E17325 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17325 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17325 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17325 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17325 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17325 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D17194 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E17194 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F17194 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G17194 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H17194 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I17194 |
| RCEP B | 2022 | 2022 | 0 | B!D17194 |
| RCEP B | 2023 | 2023 | 0 | B!E17194 |
| RCEP B | 2024 | 2024 | 0 | B!F17194 |
| RCEP B | 2025 | 2025 | 0 | B!G17194 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2026 | 2026 | 0 | B!H17194 |
| RCEP B | 2027 | 2027 | 0 | B!I17194 |
| RCEP C | 2022 | 2022 | 0 | C!D17192 |
| RCEP C | 2023 | 2023 | 0 | C!E17192 |
| RCEP C | 2024 | 2024 | 0 | C!F17192 |
| RCEP C | 2025 | 2025 | 0 | C!G17192 |
| RCEP C | 2026 | 2026 | 0 | C!H17192 |
| RCEP C | 2027 | 2027 | 0 | C!I17192 |
| RCEP D | 2022 | 2022 | 0 | D!D17191 |
| RCEP D | 2023 | 2023 | 0 | D!E17191 |
| RCEP D | 2024 | 2024 | 0 | D!F17191 |
| RCEP D | 2025 | 2025 | 0 | D!G17191 |
| RCEP D | 2026 | 2026 | 0 | D!H17191 |
| RCEP D | 2027 | 2027 | 0 | D!I17191 |
| RCEP E | 2022 | 2022 | 0 | E!D17195 |
| RCEP E | 2023 | 2023 | 0 | E!E17195 |
| RCEP E | 2024 | 2024 | 0 | E!F17195 |
| RCEP E | 2025 | 2025 | 0 | E!G17195 |
| RCEP E | 2026 | 2026 | 0 | E!H17195 |
| RCEP E | 2027 | 2027 | 0 | E!I17195 |
| RCEP F | 2022 | 2022 | 0 | F!D17194 |
| RCEP F | 2023 | 2023 | 0 | F!E17194 |
| RCEP F | 2024 | 2024 | 0 | F!F17194 |
| RCEP F | 2025 | 2025 | 0 | F!G17194 |
| RCEP F | 2026 | 2026 | 0 | F!H17194 |
| RCEP F | 2027 | 2027 | 0 | F!I17194 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VIFTA | 2024 | 2024 | 4,3 | VI!F16127 |
| VIFTA | 2025 | 2025 | 3.6 | VI!G16127 |
| VIFTA | 2026 | 2026 | 2.9 | VI!H16127 |
| VIFTA | 2027 | 2027 | 2.1 | VI!I16127 |

## 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 8904.00 has 5 lines; 8904.00.10 is distinguished from its siblings by: Of a gross tonnage not exceeding 26. | 8904.00.32 Of a power not exceeding 1,200 hp; 8904.00.33 Of a power exceeding 1,200 hp but not exceeding 3,200 hp; 8904.00.34 Of a power exceeding 3,200 hp but not exceeding 4,000 hp; 8904.00.35 Of a power exceeding 4,000 hp | 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 |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8904.00.10. 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 8904.00.10 was checked against BT2026 (cell BT2026!N17857), 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.