Vietnam Tariff Intelligence

HS 8905.20.00 detail

HS code	8905.20.00
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 / - Floating or submersible drilling or production platforms
Unit	chiếc
Generated	10/11/2026 23:06:40
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/89052000/

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!K17865
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N17865
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q17865
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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(-ID)	0% (except ID)	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	3.5	3.5%	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!E17189

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17118
ATIGA	2023	2023	0	AT!F17118
ATIGA	2024	2024	0	AT!G17118
ATIGA	2025	2025	0	AT!H17118
ATIGA	2026	2026	0	AT!I17118
ATIGA	2027	2027	0	AT!J17118
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17174
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17174
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17174
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17174
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17174
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17174
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17175
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17175
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17175
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17175
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17175
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17175
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17180
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17136
AIFTA	30/12/2022	2022	0	AI!F17132
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17132
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17132
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17132
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17132
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17132

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17178
VKFTA	2023	2023	0	VK!F17178
VKFTA	2024	2024	0	VK!G17178
VKFTA	2025	2025	0	VK!H17178
VKFTA	2026	2026	0	VK!I17178
VKFTA	2027	2027	0	VK!J17178
VCFTA	2022	2022	5	VC!D17240
VCFTA	2023	2023	5	VC!E17240
VCFTA	2024	2024	0	VC!F17240
VCFTA	2025	2025	0	VC!G17240
VCFTA	2026	2026	0	VC!H17240
VCFTA	2027	2027	0	VC!I17240
VN-EAEU	2022	2022	0	EAV!D17216
VN-EAEU	2023	2023	0	EAV!E17216
VN-EAEU	2024	2024	0	EAV!F17216
VN-EAEU	2025	2025	0	EAV!G17216
VN-EAEU	2026	2026	0	EAV!H17216
VN-EAEU	2027	2027	0	EAV!I17216
AHKFTA	2022	2022	0	AKH!D17211
AHKFTA	2023	2023	0	AKH!E17211
AHKFTA	2024	2024	0	AKH!F17211
AHKFTA	2025	2025	0	AKH!G17211
AHKFTA	2026	2026	0	AKH!H17211
AHKFTA	2027	2027	0	AKH!I17211
EVFTA	2022	2022	2,5	EV-NK!D17241
EVFTA	2023	2023	1,6	EV-NK!E17241

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F17241
EVFTA	2025	2025	0	EV-NK!G17241
EVFTA	2026	2026	0	EV-NK!H17241
EVFTA	2027	2027	0	EV-NK!I17241
UKVFTA	2022	2022	2,5	UKV!D17240
UKVFTA	2023	2023	1,6	UKV!E17240
UKVFTA	2024	2024	0,8	UKV!F17240
UKVFTA	2025	2025	0	UKV!G17240
UKVFTA	2026	2026	0	UKV!H17240
UKVFTA	2027	2027	0	UKV!I17240
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17334
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17334
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17334
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17334
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17334
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17334
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17334
RCEP A	2022	2022	0	RCEPT-A!D17203
RCEP A	2023	2023	0	RCEPT-A!E17203
RCEP A	2024	2024	0	RCEPT-A!F17203
RCEP A	2025	2025	0	RCEPT-A!G17203
RCEP A	2026	2026	0	RCEPT-A!H17203
RCEP A	2027	2027	0	RCEPT-A!I17203
RCEP B	2022	2022	0	B!D17203
RCEP B	2023	2023	0	B!E17203
RCEP B	2024	2024	0	B!F17203

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17203
RCEP B	2026	2026	0	B!H17203
RCEP B	2027	2027	0	B!I17203
RCEP C	2022	2022	0	C!D17201
RCEP C	2023	2023	0	C!E17201
RCEP C	2024	2024	0	C!F17201
RCEP C	2025	2025	0	C!G17201
RCEP C	2026	2026	0	C!H17201
RCEP C	2027	2027	0	C!I17201
RCEP D	2022	2022	0	D!D17200
RCEP D	2023	2023	0	D!E17200
RCEP D	2024	2024	0	D!F17200
RCEP D	2025	2025	0	D!G17200
RCEP D	2026	2026	0	D!H17200
RCEP D	2027	2027	0	D!I17200
RCEP E	2022	2022	0	E!D17204
RCEP E	2023	2023	0	E!E17204
RCEP E	2024	2024	0	E!F17204
RCEP E	2025	2025	0	E!G17204
RCEP E	2026	2026	0	E!H17204
RCEP E	2027	2027	0	E!I17204
RCEP F	2022	2022	0	F!D17203
RCEP F	2023	2023	0	F!E17203
RCEP F	2024	2024	0	F!F17203
RCEP F	2025	2025	0	F!G17203
RCEP F	2026	2026	0	F!H17203

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17203
VIFTA	2024	2024	4.5	VI!F16135
VIFTA	2025	2025	4	VI!G16135
VIFTA	2026	2026	3.5	VI!H16135
VIFTA	2027	2027	3	VI!I16135

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
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 8905.20.00. 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 8905.20.00 was checked against BT2026 (cell BT2026!N17865), 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.