Vietnam Tariff Intelligence

# Détail du SH 1604.14.91

| | |
|---|---|
| **Code SH** | 1604.14.91 |
| **Description** | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs / - Fish, whole or in pieces, but not minced: / - - Tunas, skipjack tuna and bonito (Sarda spp.): / - - - Other: / - - - - Pre-cooked tunas |
| **Unité** | kg |
| **Généré le** | 07/11/2026 10:04:19 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/16041491/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K2206 |
| Préférentiel (NPF) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2206 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2206 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ2206 |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KR) | 0% (sauf KR) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 3,7 | 3,7% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 3,7 | 3,7% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AANZFTA | 5 | 5% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| VCFTA | 17 | 17% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe F) | 20 | 20% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 22,5 | 22,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 21 | 21% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 30 | 30% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 30 | 30% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| AHKFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E2214 |
| ATIGA | 2022 | 2022 | 0 | AT!E2179 |
| ATIGA | 2023 | 2023 | 0 | AT!F2179 |
| ATIGA | 2024 | 2024 | 0 | AT!G2179 |
| ATIGA | 2025 | 2025 | 0 | AT!H2179 |
| ATIGA | 2026 | 2026 | 0 | AT!I2179 |
| ATIGA | 2027 | 2027 | 0 | AT!J2179 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2217 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2217 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2217 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2217 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2217 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2217 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E2219 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F2219 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2219 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2219 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2219 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2219 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2221 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H2185 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F2181 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G2181 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H2181 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I2181 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J2181 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K2181 |
| VKFTA | 2022 | 2022 | 0 | VK!E2179 |
| VKFTA | 2023 | 2023 | 0 | VK!F2179 |
| VKFTA | 2024 | 2024 | 0 | VK!G2179 |
| VKFTA | 2025 | 2025 | 0 | VK!H2179 |
| VKFTA | 2026 | 2026 | 0 | VK!I2179 |
| VKFTA | 2027 | 2027 | 0 | VK!J2179 |
| VCFTA | 2022 | 2022 | 33 | VC!D2228 |
| VCFTA | 2023 | 2023 | 33 | VC!E2228 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 17 | VC!F2228 |
| VCFTA | 2025 | 2025 | 17 | VC!G2228 |
| VCFTA | 2026 | 2026 | 17 | VC!H2228 |
| VCFTA | 2027 | 2027 | 17 | VC!I2228 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D2221 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E2221 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F2221 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2221 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2221 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2221 |
| AHKFTA | 2022 | 2022 | * | AKH!D2233 |
| AHKFTA | 2023 | 2023 | * | AKH!E2233 |
| AHKFTA | 2024 | 2024 | * | AKH!F2233 |
| AHKFTA | 2025 | 2025 | * | AKH!G2233 |
| AHKFTA | 2026 | 2026 | * | AKH!H2233 |
| AHKFTA | 2027 | 2027 | * | AKH!I2233 |
| EVFTA | 2022 | 2022 | 18,7 | EV-NK!D2194 |
| EVFTA | 2023 | 2023 | 15 | EV-NK!E2194 |
| EVFTA | 2024 | 2024 | 11,2 | EV-NK!F2194 |
| EVFTA | 2025 | 2025 | 7,5 | EV-NK!G2194 |
| EVFTA | 2026 | 2026 | 3,7 | EV-NK!H2194 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2194 |
| UKVFTA | 2022 | 2022 | 18,7 | UKV!D2196 |
| UKVFTA | 2023 | 2023 | 15 | UKV!E2196 |
| UKVFTA | 2024 | 2024 | 11,2 | UKV!F2196 |
| UKVFTA | 2025 | 2025 | 7,5 | UKV!G2196 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 3,7 | UKV!H2196 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I2196 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D2198 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E2198 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F2198 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2198 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2198 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2198 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2198 |
| RCEP A | 2022 | 2022 | 28 | RCEPT-A!D2219 |
| RCEP A | 2023 | 2023 | 26 | RCEPT-A!E2219 |
| RCEP A | 2024 | 2024 | 24 | RCEPT-A!F2219 |
| RCEP A | 2025 | 2025 | 22 | RCEPT-A!G2219 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H2219 |
| RCEP A | 2027 | 2027 | 18 | RCEPT-A!I2219 |
| RCEP B | 2022 | 2022 | 28 | B!D2219 |
| RCEP B | 2023 | 2023 | 26 | B!E2219 |
| RCEP B | 2024 | 2024 | 24 | B!F2219 |
| RCEP B | 2025 | 2025 | 22 | B!G2219 |
| RCEP B | 2026 | 2026 | 20 | B!H2219 |
| RCEP B | 2027 | 2027 | 18 | B!I2219 |
| RCEP C | 2022 | 2022 | 28,5 | C!D2219 |
| RCEP C | 2023 | 2023 | 27 | C!E2219 |
| RCEP C | 2024 | 2024 | 25,5 | C!F2219 |
| RCEP C | 2025 | 2025 | 24 | C!G2219 |
| RCEP C | 2026 | 2026 | 22,5 | C!H2219 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 21 | C!I2219 |
| RCEP D | 2022 | 2022 | 30 | D!D2219 |
| RCEP D | 2023 | 2023 | 30 | D!E2219 |
| RCEP D | 2024 | 2024 | 30 | D!F2219 |
| RCEP D | 2025 | 2025 | 30 | D!G2219 |
| RCEP D | 2026 | 2026 | 30 | D!H2219 |
| RCEP D | 2027 | 2027 | 30 | D!I2219 |
| RCEP E | 2022 | 2022 | 30 | E!D2222 |
| RCEP E | 2023 | 2023 | 30 | E!E2222 |
| RCEP E | 2024 | 2024 | 30 | E!F2222 |
| RCEP E | 2025 | 2025 | 30 | E!G2222 |
| RCEP E | 2026 | 2026 | 30 | E!H2222 |
| RCEP E | 2027 | 2027 | 30 | E!I2222 |
| RCEP F | 2022 | 2022 | 28 | F!D2219 |
| RCEP F | 2023 | 2023 | 26 | F!E2219 |
| RCEP F | 2024 | 2024 | 24 | F!F2219 |
| RCEP F | 2025 | 2025 | 22 | F!G2219 |
| RCEP F | 2026 | 2026 | 20 | F!H2219 |
| RCEP F | 2027 | 2027 | 18 | F!I2219 |
| VIFTA | 2024 | 2024 | 27 | VI!F2069 |
| VIFTA | 2025 | 2025 | 24 | VI!G2069 |
| VIFTA | 2026 | 2026 | 21 | VI!H2069 |
| VIFTA | 2027 | 2027 | 18 | VI!I2069 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| DOC-003 | YELLOW | Quarantine | Item policy (source, Vietnamese): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)* | | 01/2024/TT-BNNPTNT | Register for animal/plant quarantine as required. | Texte cité dans la source ; validité non vérifiée |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annexe D) 30%, RCEP (Annexe E) 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving. | MFN 30% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 1604.14 has 4 lines; 1604.14.91 is distinguished from its siblings by: Pre-cooked tunas. | 1604.14.11 Tunas; 1604.14.19 Other; 1604.14.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 1604.14.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 1604.14.91 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 1604.14.91. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 30% for 1604.14.91 was checked against BT2026 (cell BT2026!N2206), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
| --- |
| Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)* |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.