Vietnam Tariff Intelligence

HS 0511.91.90 detail

HS code	0511.91.90
Description	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption / - Other: / - - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3: / - - - Other
Unit	kg
Generated	03/11/2026 20:21:39
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://vietnamtariff.com/hs-code/05119190/

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!K966
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N966
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q966
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	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!E957

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E958
ATIGA	2023	2023	0	AT!F958
ATIGA	2024	2024	0	AT!G958
ATIGA	2025	2025	0	AT!H958
ATIGA	2026	2026	0	AT!I958
ATIGA	2027	2027	0	AT!J958
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E960
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F960
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G960
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H960
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I960
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J960
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E962
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F962
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G962
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H962
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I962
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J962
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F964
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H959
AIFTA	30/12/2022	2022	0	AI!F960
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G960
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H960
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I960
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J960
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K960

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E958
VKFTA	2023	2023	0	VK!F958
VKFTA	2024	2024	0	VK!G958
VKFTA	2025	2025	0	VK!H958
VKFTA	2026	2026	0	VK!I958
VKFTA	2027	2027	0	VK!J958
VCFTA	2022	2022	0	VC!D969
VCFTA	2023	2023	0	VC!E969
VCFTA	2024	2024	0	VC!F969
VCFTA	2025	2025	0	VC!G969
VCFTA	2026	2026	0	VC!H969
VCFTA	2027	2027	0	VC!I969
VN-EAEU	2022	2022	0	EAV!D966
VN-EAEU	2023	2023	0	EAV!E966
VN-EAEU	2024	2024	0	EAV!F966
VN-EAEU	2025	2025	0	EAV!G966
VN-EAEU	2026	2026	0	EAV!H966
VN-EAEU	2027	2027	0	EAV!I966
AHKFTA	2022	2022	0	AKH!D975
AHKFTA	2023	2023	0	AKH!E975
AHKFTA	2024	2024	0	AKH!F975
AHKFTA	2025	2025	0	AKH!G975
AHKFTA	2026	2026	0	AKH!H975
AHKFTA	2027	2027	0	AKH!I975
EVFTA	2022	2022	0	EV-NK!D959
EVFTA	2023	2023	0	EV-NK!E959

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F959
EVFTA	2025	2025	0	EV-NK!G959
EVFTA	2026	2026	0	EV-NK!H959
EVFTA	2027	2027	0	EV-NK!I959
UKVFTA	2022	2022	0	UKV!D961
UKVFTA	2023	2023	0	UKV!E961
UKVFTA	2024	2024	0	UKV!F961
UKVFTA	2025	2025	0	UKV!G961
UKVFTA	2026	2026	0	UKV!H961
UKVFTA	2027	2027	0	UKV!I961
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D959
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E959
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F959
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G959
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H959
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I959
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J959
RCEP A	2022	2022	0	RCEPT-A!D962
RCEP A	2023	2023	0	RCEPT-A!E962
RCEP A	2024	2024	0	RCEPT-A!F962
RCEP A	2025	2025	0	RCEPT-A!G962
RCEP A	2026	2026	0	RCEPT-A!H962
RCEP A	2027	2027	0	RCEPT-A!I962
RCEP B	2022	2022	0	B!D962
RCEP B	2023	2023	0	B!E962
RCEP B	2024	2024	0	B!F962

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G962
RCEP B	2026	2026	0	B!H962
RCEP B	2027	2027	0	B!I962
RCEP C	2022	2022	0	C!D962
RCEP C	2023	2023	0	C!E962
RCEP C	2024	2024	0	C!F962
RCEP C	2025	2025	0	C!G962
RCEP C	2026	2026	0	C!H962
RCEP C	2027	2027	0	C!I962
RCEP D	2022	2022	0	D!D962
RCEP D	2023	2023	0	D!E962
RCEP D	2024	2024	0	D!F962
RCEP D	2025	2025	0	D!G962
RCEP D	2026	2026	0	D!H962
RCEP D	2027	2027	0	D!I962
RCEP E	2022	2022	0	E!D962
RCEP E	2023	2023	0	E!E962
RCEP E	2024	2024	0	E!F962
RCEP E	2025	2025	0	E!G962
RCEP E	2026	2026	0	E!H962
RCEP E	2027	2027	0	E!I962
RCEP F	2022	2022	0	F!D962
RCEP F	2023	2023	0	F!E962
RCEP F	2024	2024	0	F!F962
RCEP F	2025	2025	0	F!G962
RCEP F	2026	2026	0	F!H962

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I962
VIFTA	2024	2024	4.3	VI!F929
VIFTA	2025	2025	3.6	VI!G929
VIFTA	2026	2026	2.9	VI!H929
VIFTA	2027	2027	2.1	VI!I929

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0511.91 has 4 lines; 0511.91.90 is distinguished from its siblings by: Other.	0511.91.10 Roes and milt; 0511.91.20 Artemia egg (Brine shrimp egg); 0511.91.30 Fish skin	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 "*/5/8/10".		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
HS-005	BLUE	Chapter 98 equivalent exists	0511.91.90 corresponds to Chapter 98 code 9851.00.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	Trứng cá dùng làm giống.	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0511.91.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 5% for 0511.91.90 was checked against BT2026 (cell BT2026!N966), 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
Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)

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.