Vietnam Tariff Intelligence

HS 1603.00.90 detail

HS code	1603.00.90
Description	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates / - Other
Unit	kg
Generated	05/11/2026 14:49:04
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/16030090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2185
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2185
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2185
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KR)	0% (except KR)	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
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
CPTPP	3; M: 6	3% · M: 6%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
EVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	10,9	10.9%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	22,5	22.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2192
ATIGA	2022	2022	0	AT!E2157
ATIGA	2023	2023	0	AT!F2157
ATIGA	2024	2024	0	AT!G2157
ATIGA	2025	2025	0	AT!H2157
ATIGA	2026	2026	0	AT!I2157
ATIGA	2027	2027	0	AT!J2157
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E2195
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2195
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2195

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2195
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2195
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2195
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E2197
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F2197
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2197
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2197
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2197
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2197
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2199
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2163
AIFTA	30/12/2022	2022	5	AI!F2159
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2159
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2159
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2159
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2159
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2159
VKFTA	2022	2022	0	VK!E2157
VKFTA	2023	2023	0	VK!F2157
VKFTA	2024	2024	0	VK!G2157
VKFTA	2025	2025	0	VK!H2157
VKFTA	2026	2026	0	VK!I2157
VKFTA	2027	2027	0	VK!J2157
VCFTA	2022	2022	*	VC!D2206
VCFTA	2023	2023	*	VC!E2206
VCFTA	2024	2024	*	VC!F2206

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G2206
VCFTA	2026	2026	*	VC!H2206
VCFTA	2027	2027	*	VC!I2206
VN-EAEU	2022	2022	0	EAV!D2199
VN-EAEU	2023	2023	0	EAV!E2199
VN-EAEU	2024	2024	0	EAV!F2199
VN-EAEU	2025	2025	0	EAV!G2199
VN-EAEU	2026	2026	0	EAV!H2199
VN-EAEU	2027	2027	0	EAV!I2199
AHKFTA	2022	2022	*	AKH!D2211
AHKFTA	2023	2023	*	AKH!E2211
AHKFTA	2024	2024	*	AKH!F2211
AHKFTA	2025	2025	*	AKH!G2211
AHKFTA	2026	2026	*	AKH!H2211
AHKFTA	2027	2027	*	AKH!I2211
EVFTA	2022	2022	21,8	EV-NK!D2172
EVFTA	2023	2023	19	EV-NK!E2172
EVFTA	2024	2024	16,3	EV-NK!F2172
EVFTA	2025	2025	13,6	EV-NK!G2172
EVFTA	2026	2026	10,9	EV-NK!H2172
EVFTA	2027	2027	8,1	EV-NK!I2172
UKVFTA	2022	2022	21,8	UKV!D2174
UKVFTA	2023	2023	19	UKV!E2174
UKVFTA	2024	2024	16,3	UKV!F2174
UKVFTA	2025	2025	13,6	UKV!G2174
UKVFTA	2026	2026	10,9	UKV!H2174

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	8,1	UKV!I2174
CPTPP	(I)	2021 (DERIVED)	18	CPTPP!D2176
CPTPP	(II)	2022 (DERIVED)	15	CPTPP!E2176
CPTPP	(III)	2023 (DERIVED)	12	CPTPP!F2176
CPTPP	(IV)	2024 (DERIVED)	9	CPTPP!G2176
CPTPP	(V)	2025 (DERIVED)	6	CPTPP!H2176
CPTPP	(VI)	2026 (DERIVED)	3	CPTPP!I2176
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2176
RCEP A	2022	2022	28	RCEPT-A!D2197
RCEP A	2023	2023	26	RCEPT-A!E2197
RCEP A	2024	2024	24	RCEPT-A!F2197
RCEP A	2025	2025	22	RCEPT-A!G2197
RCEP A	2026	2026	20	RCEPT-A!H2197
RCEP A	2027	2027	18	RCEPT-A!I2197
RCEP B	2022	2022	28	B!D2197
RCEP B	2023	2023	26	B!E2197
RCEP B	2024	2024	24	B!F2197
RCEP B	2025	2025	22	B!G2197
RCEP B	2026	2026	20	B!H2197
RCEP B	2027	2027	18	B!I2197
RCEP C	2022	2022	28,5	C!D2197
RCEP C	2023	2023	27	C!E2197
RCEP C	2024	2024	25,5	C!F2197
RCEP C	2025	2025	24	C!G2197
RCEP C	2026	2026	22,5	C!H2197
RCEP C	2027	2027	21	C!I2197

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D2197
RCEP D	2023	2023	30	D!E2197
RCEP D	2024	2024	30	D!F2197
RCEP D	2025	2025	30	D!G2197
RCEP D	2026	2026	30	D!H2197
RCEP D	2027	2027	30	D!I2197
RCEP E	2022	2022	30	E!D2200
RCEP E	2023	2023	30	E!E2200
RCEP E	2024	2024	30	E!F2200
RCEP E	2025	2025	30	E!G2200
RCEP E	2026	2026	30	E!H2200
RCEP E	2027	2027	30	E!I2200
RCEP F	2022	2022	28	F!D2197
RCEP F	2023	2023	26	F!E2197
RCEP F	2024	2024	24	F!F2197
RCEP F	2025	2025	22	F!G2197
RCEP F	2026	2026	20	F!H2197
RCEP F	2027	2027	18	F!I2197
VIFTA	2024	2024	*	VI!F2048
VIFTA	2025	2025	*	VI!G2048
VIFTA	2026	2026	*	VI!H2048
VIFTA	2027	2027	*	VI!I2048

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
FTA-009	YELLOW	CPTPP: separate "M:" rate	The CPTPP cell "3; M: 6" has a general 3% and an "M:" 6% rate (commonly read as the Mexico schedule – verify).		115/2022/NĐ-CP	Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP.	Not verified – check required
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	CPTPP: consolidated BT2026 shows "3; M: 6", the FTA schedule for period (VI) shows "3".		115/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex D) 30%, RCEP (Annex 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 1603.00 has 2 lines; 1603.00.90 is distinguished from its siblings by: Other.	1603.00.10 Of meat	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	1603.00.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 1603.00.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1603.00.90. 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 30% for 1603.00.90 was checked against BT2026 (cell BT2026!N2185), 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.