Vietnam Tariff Intelligence

HS 1604.12.90 detail

HS code	1604.12.90
Description	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs / - Fish, whole or in pieces, but not minced: / - - Herrings: / - - - Other
Unit	kg
Generated	04/11/2026 05:25:23
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/16041290/

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!K2193
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2193
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2193
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2193
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
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
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
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
EVFTA	4	4%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4	4%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E2201
ATIGA	2022	2022	0	AT!E2166
ATIGA	2023	2023	0	AT!F2166
ATIGA	2024	2024	0	AT!G2166
ATIGA	2025	2025	0	AT!H2166
ATIGA	2026	2026	0	AT!I2166
ATIGA	2027	2027	0	AT!J2166
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2204
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2204
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2204

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2204
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2204
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2204
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2206
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2206
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2206
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2206
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2206
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2206
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2208
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2172
AIFTA	30/12/2022	2022	5	AI!F2168
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2168
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2168
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2168
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2168
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2168
VKFTA	2022	2022	0	VK!E2166
VKFTA	2023	2023	0	VK!F2166
VKFTA	2024	2024	0	VK!G2166
VKFTA	2025	2025	0	VK!H2166
VKFTA	2026	2026	0	VK!I2166
VKFTA	2027	2027	0	VK!J2166
VCFTA	2022	2022	*	VC!D2215
VCFTA	2023	2023	*	VC!E2215
VCFTA	2024	2024	*	VC!F2215

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	*	VC!G2215
VCFTA	2026	2026	*	VC!H2215
VCFTA	2027	2027	*	VC!I2215
VN-EAEU	2022	2022	0	EAV!D2208
VN-EAEU	2023	2023	0	EAV!E2208
VN-EAEU	2024	2024	0	EAV!F2208
VN-EAEU	2025	2025	0	EAV!G2208
VN-EAEU	2026	2026	0	EAV!H2208
VN-EAEU	2027	2027	0	EAV!I2208
AHKFTA	2022	2022	*	AKH!D2220
AHKFTA	2023	2023	*	AKH!E2220
AHKFTA	2024	2024	*	AKH!F2220
AHKFTA	2025	2025	*	AKH!G2220
AHKFTA	2026	2026	*	AKH!H2220
AHKFTA	2027	2027	*	AKH!I2220
EVFTA	2022	2022	20	EV-NK!D2181
EVFTA	2023	2023	16	EV-NK!E2181
EVFTA	2024	2024	12	EV-NK!F2181
EVFTA	2025	2025	8	EV-NK!G2181
EVFTA	2026	2026	4	EV-NK!H2181
EVFTA	2027	2027	0	EV-NK!I2181
UKVFTA	2022	2022	20	UKV!D2183
UKVFTA	2023	2023	16	UKV!E2183
UKVFTA	2024	2024	12	UKV!F2183
UKVFTA	2025	2025	8	UKV!G2183
UKVFTA	2026	2026	4	UKV!H2183

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2183
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2185
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2185
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2185
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2185
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2185
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2185
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2185
RCEP A	2022	2022	28	RCEPT-A!D2206
RCEP A	2023	2023	26	RCEPT-A!E2206
RCEP A	2024	2024	24	RCEPT-A!F2206
RCEP A	2025	2025	22	RCEPT-A!G2206
RCEP A	2026	2026	20	RCEPT-A!H2206
RCEP A	2027	2027	18	RCEPT-A!I2206
RCEP B	2022	2022	28	B!D2206
RCEP B	2023	2023	26	B!E2206
RCEP B	2024	2024	24	B!F2206
RCEP B	2025	2025	22	B!G2206
RCEP B	2026	2026	20	B!H2206
RCEP B	2027	2027	18	B!I2206
RCEP C	2022	2022	28,5	C!D2206
RCEP C	2023	2023	27	C!E2206
RCEP C	2024	2024	25,5	C!F2206
RCEP C	2025	2025	24	C!G2206
RCEP C	2026	2026	22,5	C!H2206
RCEP C	2027	2027	21	C!I2206

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D2206
RCEP D	2023	2023	30	D!E2206
RCEP D	2024	2024	30	D!F2206
RCEP D	2025	2025	30	D!G2206
RCEP D	2026	2026	30	D!H2206
RCEP D	2027	2027	30	D!I2206
RCEP E	2022	2022	30	E!D2209
RCEP E	2023	2023	30	E!E2209
RCEP E	2024	2024	30	E!F2209
RCEP E	2025	2025	30	E!G2209
RCEP E	2026	2026	30	E!H2209
RCEP E	2027	2027	30	E!I2209
RCEP F	2022	2022	28	F!D2206
RCEP F	2023	2023	26	F!E2206
RCEP F	2024	2024	24	F!F2206
RCEP F	2025	2025	22	F!G2206
RCEP F	2026	2026	20	F!H2206
RCEP F	2027	2027	18	F!I2206
VIFTA	2024	2024	*	VI!F2056
VIFTA	2025	2025	*	VI!G2056
VIFTA	2026	2026	*	VI!H2056
VIFTA	2027	2027	*	VI!I2056

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 thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
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 1604.12 has 2 lines; 1604.12.90 is distinguished from its siblings by: Other.	1604.12.10 In airtight containers for retail sale	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1604.12.90. 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 1604.12.90 was checked against BT2026 (cell BT2026!N2193), 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 thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)

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.