Vietnam Tariff Intelligence

HS 1604.14.91 detail

HS code	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
Unit	kg
Generated	01/11/2026 22:11:54
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/16041491/

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!K2206
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2206
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2206
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2206
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(-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
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	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	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
VCFTA	17	17%	Consolidated BT2026	2026	VC	112/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex F)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	22,5	22.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	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
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2217

FTA	Period	Year	Source value	Source
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
VCFTA	2024	2024	17	VC!F2228

FTA	Period	Year	Source value	Source
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
UKVFTA	2026	2026	3,7	UKV!H2196

FTA	Period	Year	Source value	Source
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
RCEP C	2027	2027	21	C!I2219

FTA	Period	Year	Source value	Source
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

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 1604.14 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.	Not verified – check required
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.	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 1604.14.91. 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 1604.14.91 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.	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.