Vietnam Tariff Intelligence

# HS 1604.14.99 detail

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|---|---|
| **HS code** | 1604.14.99 |
| **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: / - - - - Other |
| **Unit** | kg |
| **Generated** | 01/11/2026 22:16:05 |
| **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/16041499/ |

## 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!K2207 |
| Preferential (MFN) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N2207 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2207 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ2207 |
| 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!E2215 |
| ATIGA | 2022 | 2022 | 0 | AT!E2180 |
| ATIGA | 2023 | 2023 | 0 | AT!F2180 |
| ATIGA | 2024 | 2024 | 0 | AT!G2180 |
| ATIGA | 2025 | 2025 | 0 | AT!H2180 |
| ATIGA | 2026 | 2026 | 0 | AT!I2180 |
| ATIGA | 2027 | 2027 | 0 | AT!J2180 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E2218 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F2218 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G2218 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H2218 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I2218 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J2218 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E2220 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F2220 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G2220 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H2220 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I2220 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J2220 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F2222 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H2186 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F2182 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G2182 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H2182 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I2182 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J2182 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K2182 |
| VKFTA | 2022 | 2022 | 0 | VK!E2180 |
| VKFTA | 2023 | 2023 | 0 | VK!F2180 |
| VKFTA | 2024 | 2024 | 0 | VK!G2180 |
| VKFTA | 2025 | 2025 | 0 | VK!H2180 |
| VKFTA | 2026 | 2026 | 0 | VK!I2180 |
| VKFTA | 2027 | 2027 | 0 | VK!J2180 |
| VCFTA | 2022 | 2022 | 33 | VC!D2229 |
| VCFTA | 2023 | 2023 | 33 | VC!E2229 |
| VCFTA | 2024 | 2024 | 17 | VC!F2229 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 17 | VC!G2229 |
| VCFTA | 2026 | 2026 | 17 | VC!H2229 |
| VCFTA | 2027 | 2027 | 17 | VC!I2229 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D2222 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E2222 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F2222 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G2222 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H2222 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I2222 |
| AHKFTA | 2022 | 2022 | * | AKH!D2234 |
| AHKFTA | 2023 | 2023 | * | AKH!E2234 |
| AHKFTA | 2024 | 2024 | * | AKH!F2234 |
| AHKFTA | 2025 | 2025 | * | AKH!G2234 |
| AHKFTA | 2026 | 2026 | * | AKH!H2234 |
| AHKFTA | 2027 | 2027 | * | AKH!I2234 |
| EVFTA | 2022 | 2022 | 18,7 | EV-NK!D2195 |
| EVFTA | 2023 | 2023 | 15 | EV-NK!E2195 |
| EVFTA | 2024 | 2024 | 11,2 | EV-NK!F2195 |
| EVFTA | 2025 | 2025 | 7,5 | EV-NK!G2195 |
| EVFTA | 2026 | 2026 | 3,7 | EV-NK!H2195 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I2195 |
| UKVFTA | 2022 | 2022 | 18,7 | UKV!D2197 |
| UKVFTA | 2023 | 2023 | 15 | UKV!E2197 |
| UKVFTA | 2024 | 2024 | 11,2 | UKV!F2197 |
| UKVFTA | 2025 | 2025 | 7,5 | UKV!G2197 |
| UKVFTA | 2026 | 2026 | 3,7 | UKV!H2197 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I2197 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D2199 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E2199 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F2199 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G2199 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H2199 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I2199 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J2199 |
| RCEP A | 2022 | 2022 | 28 | RCEPT-A!D2220 |
| RCEP A | 2023 | 2023 | 26 | RCEPT-A!E2220 |
| RCEP A | 2024 | 2024 | 24 | RCEPT-A!F2220 |
| RCEP A | 2025 | 2025 | 22 | RCEPT-A!G2220 |
| RCEP A | 2026 | 2026 | 20 | RCEPT-A!H2220 |
| RCEP A | 2027 | 2027 | 18 | RCEPT-A!I2220 |
| RCEP B | 2022 | 2022 | 28 | B!D2220 |
| RCEP B | 2023 | 2023 | 26 | B!E2220 |
| RCEP B | 2024 | 2024 | 24 | B!F2220 |
| RCEP B | 2025 | 2025 | 22 | B!G2220 |
| RCEP B | 2026 | 2026 | 20 | B!H2220 |
| RCEP B | 2027 | 2027 | 18 | B!I2220 |
| RCEP C | 2022 | 2022 | 28,5 | C!D2220 |
| RCEP C | 2023 | 2023 | 27 | C!E2220 |
| RCEP C | 2024 | 2024 | 25,5 | C!F2220 |
| RCEP C | 2025 | 2025 | 24 | C!G2220 |
| RCEP C | 2026 | 2026 | 22,5 | C!H2220 |
| RCEP C | 2027 | 2027 | 21 | C!I2220 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 30 | D!D2220 |
| RCEP D | 2023 | 2023 | 30 | D!E2220 |
| RCEP D | 2024 | 2024 | 30 | D!F2220 |
| RCEP D | 2025 | 2025 | 30 | D!G2220 |
| RCEP D | 2026 | 2026 | 30 | D!H2220 |
| RCEP D | 2027 | 2027 | 30 | D!I2220 |
| RCEP E | 2022 | 2022 | 30 | E!D2223 |
| RCEP E | 2023 | 2023 | 30 | E!E2223 |
| RCEP E | 2024 | 2024 | 30 | E!F2223 |
| RCEP E | 2025 | 2025 | 30 | E!G2223 |
| RCEP E | 2026 | 2026 | 30 | E!H2223 |
| RCEP E | 2027 | 2027 | 30 | E!I2223 |
| RCEP F | 2022 | 2022 | 28 | F!D2220 |
| RCEP F | 2023 | 2023 | 26 | F!E2220 |
| RCEP F | 2024 | 2024 | 24 | F!F2220 |
| RCEP F | 2025 | 2025 | 22 | F!G2220 |
| RCEP F | 2026 | 2026 | 20 | F!H2220 |
| RCEP F | 2027 | 2027 | 18 | F!I2220 |
| VIFTA | 2024 | 2024 | 27 | VI!F2070 |
| VIFTA | 2025 | 2025 | 24 | VI!G2070 |
| VIFTA | 2026 | 2026 | 21 | VI!H2070 |
| VIFTA | 2027 | 2027 | 18 | VI!I2070 |

## 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; 1604.14.99 is distinguished from its siblings by: Other. | 1604.14.11 Tunas; 1604.14.19 Other; 1604.14.91 Pre-cooked tunas | 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 | 1604.14.99 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 1604.14.99 | 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 1604.14.99. 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 1604.14.99 was checked against BT2026 (cell BT2026!N2207), 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.