Vietnam Tariff Intelligence

HS 1604.18.10 detail

HS code	1604.18.10
Description	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs / - Fish, whole or in pieces, but not minced: / - - Shark fins: / - - - Ready for immediate consumption
Unit	kg
Generated	02/11/2026 20:57:07
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/16041810/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2218
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N2218
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2218
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2218
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
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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	13,3	13.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	20	20%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	20	20%	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
VIFTA	30	30%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2226

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2191
ATIGA	2023	2023	0	AT!F2191
ATIGA	2024	2024	0	AT!G2191
ATIGA	2025	2025	0	AT!H2191
ATIGA	2026	2026	0	AT!I2191
ATIGA	2027	2027	0	AT!J2191
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2229
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2229
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2229
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2229
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2229
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2229
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2231
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2231
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2231
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2231
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2231
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2231
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2233
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2197
AIFTA	30/12/2022	2022	5	AI!F2193
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2193
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2193
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2193
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2193
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2193

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2191
VKFTA	2023	2023	0	VK!F2191
VKFTA	2024	2024	0	VK!G2191
VKFTA	2025	2025	0	VK!H2191
VKFTA	2026	2026	0	VK!I2191
VKFTA	2027	2027	0	VK!J2191
VCFTA	2022	2022	32	VC!D2240
VCFTA	2023	2023	32	VC!E2240
VCFTA	2024	2024	5	VC!F2240
VCFTA	2025	2025	5	VC!G2240
VCFTA	2026	2026	5	VC!H2240
VCFTA	2027	2027	5	VC!I2240
VN-EAEU	2022	2022	0	EAV!D2233
VN-EAEU	2023	2023	0	EAV!E2233
VN-EAEU	2024	2024	0	EAV!F2233
VN-EAEU	2025	2025	0	EAV!G2233
VN-EAEU	2026	2026	0	EAV!H2233
VN-EAEU	2027	2027	0	EAV!I2233
AHKFTA	2022	2022	20	AKH!D2245
AHKFTA	2023	2023	20	AKH!E2245
AHKFTA	2024	2024	20	AKH!F2245
AHKFTA	2025	2025	20	AKH!G2245
AHKFTA	2026	2026	20	AKH!H2245
AHKFTA	2027	2027	20	AKH!I2245
EVFTA	2022	2022	10	EV-NK!D2206
EVFTA	2023	2023	6,6	EV-NK!E2206

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,3	EV-NK!F2206
EVFTA	2025	2025	0	EV-NK!G2206
EVFTA	2026	2026	0	EV-NK!H2206
EVFTA	2027	2027	0	EV-NK!I2206
UKVFTA	2022	2022	10	UKV!D2208
UKVFTA	2023	2023	6,6	UKV!E2208
UKVFTA	2024	2024	3,3	UKV!F2208
UKVFTA	2025	2025	0	UKV!G2208
UKVFTA	2026	2026	0	UKV!H2208
UKVFTA	2027	2027	0	UKV!I2208
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2210
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2210
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2210
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2210
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2210
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2210
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2210
RCEP A	2022	2022	18,7	RCEPT-A!D2231
RCEP A	2023	2023	17,3	RCEPT-A!E2231
RCEP A	2024	2024	16	RCEPT-A!F2231
RCEP A	2025	2025	14,7	RCEPT-A!G2231
RCEP A	2026	2026	13,3	RCEPT-A!H2231
RCEP A	2027	2027	12	RCEPT-A!I2231
RCEP B	2022	2022	18,7	B!D2231
RCEP B	2023	2023	17,3	B!E2231
RCEP B	2024	2024	16	B!F2231

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	14,7	B!G2231
RCEP B	2026	2026	13,3	B!H2231
RCEP B	2027	2027	12	B!I2231
RCEP C	2022	2022	19	C!D2231
RCEP C	2023	2023	18	C!E2231
RCEP C	2024	2024	17	C!F2231
RCEP C	2025	2025	16	C!G2231
RCEP C	2026	2026	15	C!H2231
RCEP C	2027	2027	14	C!I2231
RCEP D	2022	2022	20	D!D2231
RCEP D	2023	2023	20	D!E2231
RCEP D	2024	2024	20	D!F2231
RCEP D	2025	2025	20	D!G2231
RCEP D	2026	2026	20	D!H2231
RCEP D	2027	2027	20	D!I2231
RCEP E	2022	2022	20	E!D2234
RCEP E	2023	2023	20	E!E2234
RCEP E	2024	2024	20	E!F2234
RCEP E	2025	2025	20	E!G2234
RCEP E	2026	2026	20	E!H2234
RCEP E	2027	2027	20	E!I2234
RCEP F	2022	2022	18,7	F!D2231
RCEP F	2023	2023	17,3	F!E2231
RCEP F	2024	2024	16	F!F2231
RCEP F	2025	2025	14,7	F!G2231
RCEP F	2026	2026	13,3	F!H2231

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	12	F!I2231
VIFTA	2024	2024	30	VI!F2081
VIFTA	2025	2025	30	VI!G2081
VIFTA	2026	2026	30	VI!H2081
VIFTA	2027	2027	30	VI!I2081

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, RCEP (Annex D) 20%, RCEP (Annex E) 20%, VIFTA 30%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 1604.18 has 3 lines; 1604.18.10 is distinguished from its siblings by: Ready for immediate consumption.	1604.18.91 In airtight containers for retail sale; 1604.18.99 Other	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 1604.18.10. 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 20% for 1604.18.10 was checked against BT2026 (cell BT2026!N2218), 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
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)

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.