Vietnam Tariff Intelligence

HS 1605.52.00 detail

HS code	1605.52.00
Description	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved / - Molluscs: / - - Scallops, including queen scallops
Unit	kg
Generated	08/11/2026 05:35:41
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/16055200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2254
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2254
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2254
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2254
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 (-MM)	0% (except MM)	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	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	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	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	16,7	16.7%	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)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex C)	18,8	18.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2267
ATIGA	2022	2022	0	AT!E2228
ATIGA	2023	2023	0	AT!F2228
ATIGA	2024	2024	0	AT!G2228
ATIGA	2025	2025	0	AT!H2228
ATIGA	2026	2026	0	AT!I2228
ATIGA	2027	2027	0	AT!J2228
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2266
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2266
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2266

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2266
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2266
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2266
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2268
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2268
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2268
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2268
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2268
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2268
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2270
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2234
AIFTA	30/12/2022	2022	5	AI!F2230
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2230
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2230
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2230
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2230
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2230
VKFTA	2022	2022	0	VK!E2228
VKFTA	2023	2023	0	VK!F2228
VKFTA	2024	2024	0	VK!G2228
VKFTA	2025	2025	0	VK!H2228
VKFTA	2026	2026	0	VK!I2228
VKFTA	2027	2027	0	VK!J2228
VCFTA	2022	2022	25	VC!D2277
VCFTA	2023	2023	25	VC!E2277
VCFTA	2024	2024	16	VC!F2277

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G2277
VCFTA	2026	2026	16	VC!H2277
VCFTA	2027	2027	16	VC!I2277
VN-EAEU	2022	2022	0	EAV!D2270
VN-EAEU	2023	2023	0	EAV!E2270
VN-EAEU	2024	2024	0	EAV!F2270
VN-EAEU	2025	2025	0	EAV!G2270
VN-EAEU	2026	2026	0	EAV!H2270
VN-EAEU	2027	2027	0	EAV!I2270
AHKFTA	2022	2022	25	AKH!D2282
AHKFTA	2023	2023	25	AKH!E2282
AHKFTA	2024	2024	25	AKH!F2282
AHKFTA	2025	2025	25	AKH!G2282
AHKFTA	2026	2026	25	AKH!H2282
AHKFTA	2027	2027	25	AKH!I2282
EVFTA	2022	2022	15,6	EV-NK!D2249
EVFTA	2023	2023	12,5	EV-NK!E2249
EVFTA	2024	2024	9,3	EV-NK!F2249
EVFTA	2025	2025	6,2	EV-NK!G2249
EVFTA	2026	2026	3,1	EV-NK!H2249
EVFTA	2027	2027	0	EV-NK!I2249
UKVFTA	2022	2022	15,6	UKV!D2251
UKVFTA	2023	2023	12,5	UKV!E2251
UKVFTA	2024	2024	9,3	UKV!F2251
UKVFTA	2025	2025	6,2	UKV!G2251
UKVFTA	2026	2026	3,1	UKV!H2251

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2251
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2247
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2247
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2247
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2247
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2247
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2247
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2247
RCEP A	2022	2022	23,3	RCEPT-A!D2268
RCEP A	2023	2023	21,7	RCEPT-A!E2268
RCEP A	2024	2024	20	RCEPT-A!F2268
RCEP A	2025	2025	18,3	RCEPT-A!G2268
RCEP A	2026	2026	16,7	RCEPT-A!H2268
RCEP A	2027	2027	15	RCEPT-A!I2268
RCEP B	2022	2022	23,3	B!D2268
RCEP B	2023	2023	21,7	B!E2268
RCEP B	2024	2024	20	B!F2268
RCEP B	2025	2025	18,3	B!G2268
RCEP B	2026	2026	16,7	B!H2268
RCEP B	2027	2027	15	B!I2268
RCEP C	2022	2022	23,8	C!D2268
RCEP C	2023	2023	22,5	C!E2268
RCEP C	2024	2024	21,3	C!F2268
RCEP C	2025	2025	20	C!G2268
RCEP C	2026	2026	18,8	C!H2268
RCEP C	2027	2027	17,5	C!I2268

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D2268
RCEP D	2023	2023	25	D!E2268
RCEP D	2024	2024	25	D!F2268
RCEP D	2025	2025	25	D!G2268
RCEP D	2026	2026	25	D!H2268
RCEP D	2027	2027	25	D!I2268
RCEP E	2022	2022	25	E!D2271
RCEP E	2023	2023	25	E!E2271
RCEP E	2024	2024	25	E!F2271
RCEP E	2025	2025	25	E!G2271
RCEP E	2026	2026	25	E!H2271
RCEP E	2027	2027	25	E!I2271
RCEP F	2022	2022	23,3	F!D2268
RCEP F	2023	2023	21,7	F!E2268
RCEP F	2024	2024	20	F!F2268
RCEP F	2025	2025	18,3	F!G2268
RCEP F	2026	2026	16,7	F!H2268
RCEP F	2027	2027	15	F!I2268
VIFTA	2024	2024	22,5	VI!F2117
VIFTA	2025	2025	20	VI!G2117
VIFTA	2026	2026	17.5	VI!H2117
VIFTA	2027	2027	15	VI!I2117

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	AHKFTA 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 1605.52.00. 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 25% for 1605.52.00 was checked against BT2026 (cell BT2026!N2254), 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.