Vietnam Tariff Intelligence

HS 2301.20.90 detail

HS code	2301.20.90
Description	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves / - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates: / - - Other
Unit	kg
Generated	03/11/2026 19:39:29
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/23012090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2866
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N2866
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2866
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E2847

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2808
ATIGA	2023	2023	0	AT!F2808
ATIGA	2024	2024	0	AT!G2808
ATIGA	2025	2025	0	AT!H2808
ATIGA	2026	2026	0	AT!I2808
ATIGA	2027	2027	0	AT!J2808
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2846
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2846
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2846
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2846
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2846
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2846
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2850
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2850
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2850
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2850
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2850
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2850
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2850
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2814
AIFTA	30/12/2022	2022	0	AI!F2810
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2810
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2810
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2810
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2810
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2810

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2810
VKFTA	2023	2023	0	VK!F2810
VKFTA	2024	2024	0	VK!G2810
VKFTA	2025	2025	0	VK!H2810
VKFTA	2026	2026	0	VK!I2810
VKFTA	2027	2027	0	VK!J2810
VCFTA	2022	2022	0	VC!D2857
VCFTA	2023	2023	0	VC!E2857
VCFTA	2024	2024	0	VC!F2857
VCFTA	2025	2025	0	VC!G2857
VCFTA	2026	2026	0	VC!H2857
VCFTA	2027	2027	0	VC!I2857
VN-EAEU	2022	2022	0	EAV!D2854
VN-EAEU	2023	2023	0	EAV!E2854
VN-EAEU	2024	2024	0	EAV!F2854
VN-EAEU	2025	2025	0	EAV!G2854
VN-EAEU	2026	2026	0	EAV!H2854
VN-EAEU	2027	2027	0	EAV!I2854
AHKFTA	2022	2022	0	AKH!D2862
AHKFTA	2023	2023	0	AKH!E2862
AHKFTA	2024	2024	0	AKH!F2862
AHKFTA	2025	2025	0	AKH!G2862
AHKFTA	2026	2026	0	AKH!H2862
AHKFTA	2027	2027	0	AKH!I2862
EVFTA	2022	2022	0	EV-NK!D2833
EVFTA	2023	2023	0	EV-NK!E2833

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F2833
EVFTA	2025	2025	0	EV-NK!G2833
EVFTA	2026	2026	0	EV-NK!H2833
EVFTA	2027	2027	0	EV-NK!I2833
UKVFTA	2022	2022	0	UKV!D2835
UKVFTA	2023	2023	0	UKV!E2835
UKVFTA	2024	2024	0	UKV!F2835
UKVFTA	2025	2025	0	UKV!G2835
UKVFTA	2026	2026	0	UKV!H2835
UKVFTA	2027	2027	0	UKV!I2835
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2831
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2831
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2831
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2831
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2831
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2831
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2831
RCEP A	2022	2022	0	RCEPT-A!D2854
RCEP A	2023	2023	0	RCEPT-A!E2854
RCEP A	2024	2024	0	RCEPT-A!F2854
RCEP A	2025	2025	0	RCEPT-A!G2854
RCEP A	2026	2026	0	RCEPT-A!H2854
RCEP A	2027	2027	0	RCEPT-A!I2854
RCEP B	2022	2022	0	B!D2854
RCEP B	2023	2023	0	B!E2854
RCEP B	2024	2024	0	B!F2854

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G2854
RCEP B	2026	2026	0	B!H2854
RCEP B	2027	2027	0	B!I2854
RCEP C	2022	2022	0	C!D2854
RCEP C	2023	2023	0	C!E2854
RCEP C	2024	2024	0	C!F2854
RCEP C	2025	2025	0	C!G2854
RCEP C	2026	2026	0	C!H2854
RCEP C	2027	2027	0	C!I2854
RCEP D	2022	2022	0	D!D2854
RCEP D	2023	2023	0	D!E2854
RCEP D	2024	2024	0	D!F2854
RCEP D	2025	2025	0	D!G2854
RCEP D	2026	2026	0	D!H2854
RCEP D	2027	2027	0	D!I2854
RCEP E	2022	2022	0	E!D2857
RCEP E	2023	2023	0	E!E2857
RCEP E	2024	2024	0	E!F2857
RCEP E	2025	2025	0	E!G2857
RCEP E	2026	2026	0	E!H2857
RCEP E	2027	2027	0	E!I2857
RCEP F	2022	2022	0	F!D2854
RCEP F	2023	2023	0	F!E2854
RCEP F	2024	2024	0	F!F2854
RCEP F	2025	2025	0	F!G2854
RCEP F	2026	2026	0	F!H2854

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I2854
VIFTA	2024	2024	0	VI!F2663
VIFTA	2025	2025	0	VI!G2663
VIFTA	2026	2026	0	VI!H2663
VIFTA	2027	2027	0	VI!I2663

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 trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2301.20 has 3 lines; 2301.20.90 is distinguished from its siblings by: Other.	2301.20.10 Of fish, with a protein content of less than 60% by weight; 2301.20.20 Of fish, with a protein content of 60% or more by weight	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 "5/8/10".		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 2301.20.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 2301.20.90 was checked against BT2026 (cell BT2026!N2866), 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 trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)

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.