

HS 0309.90.21 detail

|                     |                                                                                                                                                                            |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0309.90.21                                                                                                                                                                 |
| Description         | Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption / - Other: / - - Of molluscs: / - - - Fresh or chilled |
| Unit                | kg                                                                                                                                                                         |
| Generated           | 30/10/2026 17:27:20                                                                                                                                                        |
| 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                | <a href="https://vietnamtariff.com/hs-code/03099021/">https://vietnamtariff.com/hs-code/03099021/</a>                                                                      |

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!K788 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N788 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q788 |
| 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 |
| 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    |
| VCFTA          | 2            | 2%      | Consolidated BT2026 | 2026                                   | VC                                | 112/2022/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!E788 |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E789   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F789   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G789   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H789   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I789   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J789   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E791   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F791   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G791   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H791   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I791   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J791   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4            | VJ!E793   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F793   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G793   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H793   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I793   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J793   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F795   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H790 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F791   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G791   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H791   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I791   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J791   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K791   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E789    |
| VKFTA   | 2023   | 2023 | 0            | VK!F789    |
| VKFTA   | 2024   | 2024 | 0            | VK!G789    |
| VKFTA   | 2025   | 2025 | 0            | VK!H789    |
| VKFTA   | 2026   | 2026 | 0            | VK!I789    |
| VKFTA   | 2027   | 2027 | 0            | VK!J789    |
| VCFTA   | 2022   | 2022 | 8            | VC!D800    |
| VCFTA   | 2023   | 2023 | 6            | VC!E800    |
| VCFTA   | 2024   | 2024 | 5            | VC!F800    |
| VCFTA   | 2025   | 2025 | 3            | VC!G800    |
| VCFTA   | 2026   | 2026 | 2            | VC!H800    |
| VCFTA   | 2027   | 2027 | 0            | VC!I800    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D797   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E797   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F797   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G797   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H797   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I797   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D806   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E806   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F806   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G806   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H806   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I806   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D790 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E790 |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F790   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G790   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H790   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I790   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D792     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E792     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F792     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G792     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H792     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I792     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D790   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E790   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F790   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G790   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H790   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I790   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J790   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D793 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E793 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F793 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G793 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H793 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I793 |
| RCEP B | 2022   | 2022           | 0            | B!D793       |
| RCEP B | 2023   | 2023           | 0            | B!E793       |
| RCEP B | 2024   | 2024           | 0            | B!F793       |

| FTA    | Period | Year | Source value | Source |
|--------|--------|------|--------------|--------|
| RCEP B | 2025   | 2025 | 0            | B!G793 |
| RCEP B | 2026   | 2026 | 0            | B!H793 |
| RCEP B | 2027   | 2027 | 0            | B!I793 |
| RCEP C | 2022   | 2022 | 0            | C!D793 |
| RCEP C | 2023   | 2023 | 0            | C!E793 |
| RCEP C | 2024   | 2024 | 0            | C!F793 |
| RCEP C | 2025   | 2025 | 0            | C!G793 |
| RCEP C | 2026   | 2026 | 0            | C!H793 |
| RCEP C | 2027   | 2027 | 0            | C!I793 |
| RCEP D | 2022   | 2022 | 0            | D!D793 |
| RCEP D | 2023   | 2023 | 0            | D!E793 |
| RCEP D | 2024   | 2024 | 0            | D!F793 |
| RCEP D | 2025   | 2025 | 0            | D!G793 |
| RCEP D | 2026   | 2026 | 0            | D!H793 |
| RCEP D | 2027   | 2027 | 0            | D!I793 |
| RCEP E | 2022   | 2022 | 0            | E!D793 |
| RCEP E | 2023   | 2023 | 0            | E!E793 |
| RCEP E | 2024   | 2024 | 0            | E!F793 |
| RCEP E | 2025   | 2025 | 0            | E!G793 |
| RCEP E | 2026   | 2026 | 0            | E!H793 |
| RCEP E | 2027   | 2027 | 0            | E!I793 |
| RCEP F | 2022   | 2022 | 0            | F!D793 |
| RCEP F | 2023   | 2023 | 0            | F!E793 |
| RCEP F | 2024   | 2024 | 0            | F!F793 |
| RCEP F | 2025   | 2025 | 0            | F!G793 |
| RCEP F | 2026   | 2026 | 0            | F!H793 |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP F | 2027   | 2027 | 0            | F!!793  |
| VIFTA  | 2024   | 2024 | 0            | VI!F777 |
| VIFTA  | 2025   | 2025 | 0            | VI!G777 |
| VIFTA  | 2026   | 2026 | 0            | VI!H777 |
| VIFTA  | 2027   | 2027 | 0            | VI!I777 |

## Advisory & warnings

| Risk code | Level  | Risk name                                            | Description                                                                                                                             | Related data                                                                                                                                     | Legal reference | Recommended action                                                                                           | Verification status           |
|-----------|--------|------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------|-------------------------------|
| FTA-013   | YELLOW | FTA rate not lower than MFN                          | VCFTA 2%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.  | MFN 0%                                                                                                                                           |                 | 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 0309.90 has 7 lines; 0309.90.21 is distinguished from its siblings by: Fresh or chilled.                                     | 0309.90.11 Fresh or chilled; 0309.90.12 Frozen; 0309.90.19 Other; 0309.90.22 Frozen; 0309.90.29 Other; 0309.90.90 Of other aquatic invertebrates | 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          | 0309.90.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 0309.90.21                                                                                                                                  | 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 |

| 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 0309.90.21. 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 0% for 0309.90.21 was checked against BT2026 (cell BT2026!N788), basis 26/2023/ND-CP. |              | 26/2023/ND-CP   | Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text. | Checked against the source tariff file |

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.