

HS 1604.13.11 detail

|                     |                                                                                                                                                                                                                                                       |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 1604.13.11                                                                                                                                                                                                                                            |
| Description         | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs / - Fish, whole or in pieces, but not minced: / - - Sardines, sardinella and brisling or sprats: / - - - Sardines: / - - - - In airtight containers for retail sale |
| Unit                | kg                                                                                                                                                                                                                                                    |
| Generated           | 01/11/2026 00:52:10                                                                                                                                                                                                                                   |
| 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/16041311/">https://vietnamtariff.com/hs-code/16041311/</a>                                                                                                                                                 |

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!K2196  |
| Preferential (MFN)   | 30           | 30%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N2196  |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q2196  |
| Excise tax           |              | No data                |                |            |               |
| Environmental tax    |              | No data                |                |            |               |
| Export duty          | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ2196 |
| 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(-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       |
| 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       |
| VIFTA          | 30           | 30%            | 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          |
| 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!E2204 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E2169 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F2169 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G2169 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H2169 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I2169 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J2169 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 3            | AJ!E2207 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F2207 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G2207 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H2207   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I2207   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J2207   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 5            | VJ!E2209   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2.5          | VJ!F2209   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G2209   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H2209   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I2209   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J2209   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F2211   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AANZ!H2175 |
| AIFTA   | 30/12/2022                             | 2022 | 5            | AI!F2171   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 5            | AI!G2171   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 5            | AI!H2171   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 5            | AI!I2171   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 5            | AI!J2171   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 5            | AI!K2171   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E2169   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F2169   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G2169   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H2169   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I2169   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J2169   |
| VCFTA   | 2022                                   | 2022 | 33           | VC!D2218   |
| VCFTA   | 2023                                   | 2023 | 33           | VC!E2218   |
| VCFTA   | 2024                                   | 2024 | 17           | VC!F2218   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2025   | 2025 | 17           | VC!G2218    |
| VCFTA   | 2026   | 2026 | 17           | VC!H2218    |
| VCFTA   | 2027   | 2027 | 17           | VC!I2218    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D2211   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E2211   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F2211   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G2211   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H2211   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I2211   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D2223   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E2223   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F2223   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G2223   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H2223   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I2223   |
| EVFTA   | 2022   | 2022 | 18,7         | EV-NK!D2184 |
| EVFTA   | 2023   | 2023 | 15           | EV-NK!E2184 |
| EVFTA   | 2024   | 2024 | 11,2         | EV-NK!F2184 |
| EVFTA   | 2025   | 2025 | 7,5          | EV-NK!G2184 |
| EVFTA   | 2026   | 2026 | 3,7          | EV-NK!H2184 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I2184 |
| UKVFTA  | 2022   | 2022 | 18,7         | UKV!D2186   |
| UKVFTA  | 2023   | 2023 | 15           | UKV!E2186   |
| UKVFTA  | 2024   | 2024 | 11,2         | UKV!F2186   |
| UKVFTA  | 2025   | 2025 | 7,5          | UKV!G2186   |
| UKVFTA  | 2026   | 2026 | 3,7          | UKV!H2186   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I2186     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D2188   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E2188   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F2188   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G2188   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H2188   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I2188   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J2188   |
| RCEP A | 2022   | 2022           | 28           | RCEPT-A!D2209 |
| RCEP A | 2023   | 2023           | 26           | RCEPT-A!E2209 |
| RCEP A | 2024   | 2024           | 24           | RCEPT-A!F2209 |
| RCEP A | 2025   | 2025           | 22           | RCEPT-A!G2209 |
| RCEP A | 2026   | 2026           | 20           | RCEPT-A!H2209 |
| RCEP A | 2027   | 2027           | 18           | RCEPT-A!I2209 |
| RCEP B | 2022   | 2022           | 28           | B!D2209       |
| RCEP B | 2023   | 2023           | 26           | B!E2209       |
| RCEP B | 2024   | 2024           | 24           | B!F2209       |
| RCEP B | 2025   | 2025           | 22           | B!G2209       |
| RCEP B | 2026   | 2026           | 20           | B!H2209       |
| RCEP B | 2027   | 2027           | 18           | B!I2209       |
| RCEP C | 2022   | 2022           | 28,5         | C!D2209       |
| RCEP C | 2023   | 2023           | 27           | C!E2209       |
| RCEP C | 2024   | 2024           | 25,5         | C!F2209       |
| RCEP C | 2025   | 2025           | 24           | C!G2209       |
| RCEP C | 2026   | 2026           | 22,5         | C!H2209       |
| RCEP C | 2027   | 2027           | 21           | C!I2209       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2022   | 2022 | 30           | D!D2209  |
| RCEP D | 2023   | 2023 | 30           | D!E2209  |
| RCEP D | 2024   | 2024 | 30           | D!F2209  |
| RCEP D | 2025   | 2025 | 30           | D!G2209  |
| RCEP D | 2026   | 2026 | 30           | D!H2209  |
| RCEP D | 2027   | 2027 | 30           | D!I2209  |
| RCEP E | 2022   | 2022 | 30           | E!D2212  |
| RCEP E | 2023   | 2023 | 30           | E!E2212  |
| RCEP E | 2024   | 2024 | 30           | E!F2212  |
| RCEP E | 2025   | 2025 | 30           | E!G2212  |
| RCEP E | 2026   | 2026 | 30           | E!H2212  |
| RCEP E | 2027   | 2027 | 30           | E!I2212  |
| RCEP F | 2022   | 2022 | 28           | F!D2209  |
| RCEP F | 2023   | 2023 | 26           | F!E2209  |
| RCEP F | 2024   | 2024 | 24           | F!F2209  |
| RCEP F | 2025   | 2025 | 22           | F!G2209  |
| RCEP F | 2026   | 2026 | 20           | F!H2209  |
| RCEP F | 2027   | 2027 | 18           | F!I2209  |
| VIFTA  | 2024   | 2024 | 30           | VI!F2059 |
| VIFTA  | 2025   | 2025 | 30           | VI!G2059 |
| VIFTA  | 2026   | 2026 | 30           | VI!H2059 |
| VIFTA  | 2027   | 2027 | 30           | VI!I2059 |

### 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%, VIFTA 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 1604.13 has 4 lines; 1604.13.11 is distinguished from its siblings by: In airtight containers for retail sale.                                                        | 1604.13.19 Other; 1604.13.91 In airtight containers for retail sale; 1604.13.99 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                     |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 1604.13.11. 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 1604.13.11 was checked against BT2026 (cell BT2026!N2196), 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.