Vietnam Tariff Intelligence

HS 1605.21.00 detail

HS code	1605.21.00
Description	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved / - Shrimps and prawns: / - - Not in airtight container
Unit	kg
Generated	10/11/2026 12:04:02
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/16052100/

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!K2245
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2245
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2245
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2245
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 (-ID, MM)	0% (except ID, 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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VN-CAM		No data	No data		S	56/2026/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!E2258
ATIGA	2022	2022	0	AT!E2219
ATIGA	2023	2023	0	AT!F2219
ATIGA	2024	2024	0	AT!G2219
ATIGA	2025	2025	0	AT!H2219
ATIGA	2026	2026	0	AT!I2219
ATIGA	2027	2027	0	AT!J2219
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2257
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2257
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2257

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2257
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2257
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2257
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2259
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2259
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2259
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2259
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2259
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2259
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2261
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2225
AIFTA	30/12/2022	2022	5	AI!F2221
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2221
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2221
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2221
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2221
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2221
VKFTA	2022	2022	0	VK!E2219
VKFTA	2023	2023	0	VK!F2219
VKFTA	2024	2024	0	VK!G2219
VKFTA	2025	2025	0	VK!H2219
VKFTA	2026	2026	0	VK!I2219
VKFTA	2027	2027	0	VK!J2219
VCFTA	2022	2022	33	VC!D2268
VCFTA	2023	2023	33	VC!E2268
VCFTA	2024	2024	17	VC!F2268

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	17	VC!G2268
VCFTA	2026	2026	17	VC!H2268
VCFTA	2027	2027	17	VC!I2268
VN-EAEU	2022	2022	0	EAV!D2261
VN-EAEU	2023	2023	0	EAV!E2261
VN-EAEU	2024	2024	0	EAV!F2261
VN-EAEU	2025	2025	0	EAV!G2261
VN-EAEU	2026	2026	0	EAV!H2261
VN-EAEU	2027	2027	0	EAV!I2261
VNCU	2022	2022	0	VNCU!D334
VNCU	2023 - 2027		0	VNCU!E334
AHKFTA	2022	2022	*	AKH!D2273
AHKFTA	2023	2023	*	AKH!E2273
AHKFTA	2024	2024	*	AKH!F2273
AHKFTA	2025	2025	*	AKH!G2273
AHKFTA	2026	2026	*	AKH!H2273
AHKFTA	2027	2027	*	AKH!I2273
EVFTA	2022	2022	18,7	EV-NK!D2240
EVFTA	2023	2023	15	EV-NK!E2240
EVFTA	2024	2024	11,2	EV-NK!F2240
EVFTA	2025	2025	7,5	EV-NK!G2240
EVFTA	2026	2026	3,7	EV-NK!H2240
EVFTA	2027	2027	0	EV-NK!I2240
UKVFTA	2022	2022	18,7	UKV!D2242
UKVFTA	2023	2023	15	UKV!E2242
UKVFTA	2024	2024	11,2	UKV!F2242

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	7,5	UKV!G2242
UKVFTA	2026	2026	3,7	UKV!H2242
UKVFTA	2027	2027	0	UKV!I2242
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2238
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2238
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2238
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2238
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2238
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2238
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2238
RCEP A	2022	2022	28	RCEPT-A!D2259
RCEP A	2023	2023	26	RCEPT-A!E2259
RCEP A	2024	2024	24	RCEPT-A!F2259
RCEP A	2025	2025	22	RCEPT-A!G2259
RCEP A	2026	2026	20	RCEPT-A!H2259
RCEP A	2027	2027	18	RCEPT-A!I2259
RCEP B	2022	2022	28	B!D2259
RCEP B	2023	2023	26	B!E2259
RCEP B	2024	2024	24	B!F2259
RCEP B	2025	2025	22	B!G2259
RCEP B	2026	2026	20	B!H2259
RCEP B	2027	2027	18	B!I2259
RCEP C	2022	2022	28,5	C!D2259
RCEP C	2023	2023	27	C!E2259
RCEP C	2024	2024	25,5	C!F2259
RCEP C	2025	2025	24	C!G2259

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	22,5	C!H2259
RCEP C	2027	2027	21	C!I2259
RCEP D	2022	2022	30	D!D2259
RCEP D	2023	2023	30	D!E2259
RCEP D	2024	2024	30	D!F2259
RCEP D	2025	2025	30	D!G2259
RCEP D	2026	2026	30	D!H2259
RCEP D	2027	2027	30	D!I2259
RCEP E	2022	2022	30	E!D2262
RCEP E	2023	2023	30	E!E2262
RCEP E	2024	2024	30	E!F2262
RCEP E	2025	2025	30	E!G2262
RCEP E	2026	2026	30	E!H2262
RCEP E	2027	2027	30	E!I2262
RCEP F	2022	2022	28	F!D2259
RCEP F	2023	2023	26	F!E2259
RCEP F	2024	2024	24	F!F2259
RCEP F	2025	2025	22	F!G2259
RCEP F	2026	2026	20	F!H2259
RCEP F	2027	2027	18	F!I2259
VIFTA	2024	2024	0	VI!F2108
VIFTA	2025	2025	0	VI!G2108
VIFTA	2026	2026	0	VI!H2108
VIFTA	2027	2027	0	VI!I2108

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%: 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
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 1605.21.00. 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 30% for 1605.21.00 was checked against BT2026 (cell BT2026!N2245), 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.