Vietnam Tariff Intelligence

HS 0309.90.11 detail

HS code	0309.90.11
Description	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption / - Other: / - - Of crustaceans: / - - - Fresh or chilled
Unit	kg
Generated	02/11/2026 13:56:50
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/03099011/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K784
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N784
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q784
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-MY)	0% (except MY)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/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!E784
ATIGA	2022	2022	0	AT!E785
ATIGA	2023	2023	0	AT!F785
ATIGA	2024	2024	0	AT!G785
ATIGA	2025	2025	0	AT!H785
ATIGA	2026	2026	0	AT!I785
ATIGA	2027	2027	0	AT!J785
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E787
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F787
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G787

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H787
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I787
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J787
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E789
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F789
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G789
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H789
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I789
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J789
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F791
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H786
AIFTA	30/12/2022	2022	0	AI!F787
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G787
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H787
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I787
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J787
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K787
VKFTA	2022	2022	0	VK!E785
VKFTA	2023	2023	0	VK!F785
VKFTA	2024	2024	0	VK!G785
VKFTA	2025	2025	0	VK!H785
VKFTA	2026	2026	0	VK!I785
VKFTA	2027	2027	0	VK!J785
VCFTA	2022	2022	11	VC!D796
VCFTA	2023	2023	9	VC!E796
VCFTA	2024	2024	6	VC!F796

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G796
VCFTA	2026	2026	2	VC!H796
VCFTA	2027	2027	0	VC!I796
VN-EAEU	2022	2022	0	EAV!D793
VN-EAEU	2023	2023	0	EAV!E793
VN-EAEU	2024	2024	0	EAV!F793
VN-EAEU	2025	2025	0	EAV!G793
VN-EAEU	2026	2026	0	EAV!H793
VN-EAEU	2027	2027	0	EAV!I793
VNCU	2022	2022	0	VNCU!D177
VNCU	2023 - 2027		0	VNCU!E177
AHKFTA	2022	2022	12	AKH!D802
AHKFTA	2023	2023	8	AKH!E802
AHKFTA	2024	2024	8	AKH!F802
AHKFTA	2025	2025	4	AKH!G802
AHKFTA	2026	2026	4	AKH!H802
AHKFTA	2027	2027	0	AKH!I802
EVFTA	2022	2022	5	EV-NK!D786
EVFTA	2023	2023	0	EV-NK!E786
EVFTA	2024	2024	0	EV-NK!F786
EVFTA	2025	2025	0	EV-NK!G786
EVFTA	2026	2026	0	EV-NK!H786
EVFTA	2027	2027	0	EV-NK!I786
UKVFTA	2022	2022	5	UKV!D788
UKVFTA	2023	2023	0	UKV!E788
UKVFTA	2024	2024	0	UKV!F788

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G788
UKVFTA	2026	2026	0	UKV!H788
UKVFTA	2027	2027	0	UKV!I788
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D786
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E786
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F786
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G786
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H786
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I786
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J786
RCEP A	2022	2022	0	RCEPT-A!D789
RCEP A	2023	2023	0	RCEPT-A!E789
RCEP A	2024	2024	0	RCEPT-A!F789
RCEP A	2025	2025	0	RCEPT-A!G789
RCEP A	2026	2026	0	RCEPT-A!H789
RCEP A	2027	2027	0	RCEPT-A!I789
RCEP B	2022	2022	0	B!D789
RCEP B	2023	2023	0	B!E789
RCEP B	2024	2024	0	B!F789
RCEP B	2025	2025	0	B!G789
RCEP B	2026	2026	0	B!H789
RCEP B	2027	2027	0	B!I789
RCEP C	2022	2022	0	C!D789
RCEP C	2023	2023	0	C!E789
RCEP C	2024	2024	0	C!F789
RCEP C	2025	2025	0	C!G789

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H789
RCEP C	2027	2027	0	C!I789
RCEP D	2022	2022	0	D!D789
RCEP D	2023	2023	0	D!E789
RCEP D	2024	2024	0	D!F789
RCEP D	2025	2025	0	D!G789
RCEP D	2026	2026	0	D!H789
RCEP D	2027	2027	0	D!I789
RCEP E	2022	2022	0	E!D789
RCEP E	2023	2023	0	E!E789
RCEP E	2024	2024	0	E!F789
RCEP E	2025	2025	0	E!G789
RCEP E	2026	2026	0	E!H789
RCEP E	2027	2027	0	E!I789
RCEP F	2022	2022	0	F!D789
RCEP F	2023	2023	0	F!E789
RCEP F	2024	2024	0	F!F789
RCEP F	2025	2025	0	F!G789
RCEP F	2026	2026	0	F!H789
RCEP F	2027	2027	0	F!I789
VIFTA	2024	2024	13.3	VI!F773
VIFTA	2025	2025	6.7	VI!G773
VIFTA	2026	2026	0	VI!H773
VIFTA	2027	2027	0	VI!I773

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0309.90 has 7 lines; 0309.90.11 is distinguished from its siblings by: Fresh or chilled.	0309.90.12 Frozen; 0309.90.19 Other; 0309.90.21 Fresh or chilled; 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	0309.90.11 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0309.90.11	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0309.90.11. 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 20% for 0309.90.11 was checked against BT2026 (cell BT2026!N784), 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

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.