Vietnam Tariff Intelligence

HS 0511.91.10 detail

HS code	0511.91.10
Description	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption / - Other: / - - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3: / - - - Roes and milt
Unit	kg
Generated	08/11/2026 10:44:16
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/05119110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K963
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N963
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q963
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	2.9	2.9%	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!E954

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E955
ATIGA	2023	2023	0	AT!F955
ATIGA	2024	2024	0	AT!G955
ATIGA	2025	2025	0	AT!H955
ATIGA	2026	2026	0	AT!I955
ATIGA	2027	2027	0	AT!J955
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E957
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F957
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G957
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H957
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I957
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J957
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E959
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F959
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G959
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H959
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I959
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J959
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F961
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H956
AIFTA	30/12/2022	2022	0	AI!F957
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G957
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H957
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I957
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J957
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K957

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E955
VKFTA	2023	2023	0	VK!F955
VKFTA	2024	2024	0	VK!G955
VKFTA	2025	2025	0	VK!H955
VKFTA	2026	2026	0	VK!I955
VKFTA	2027	2027	0	VK!J955
VCFTA	2022	2022	0	VC!D966
VCFTA	2023	2023	0	VC!E966
VCFTA	2024	2024	0	VC!F966
VCFTA	2025	2025	0	VC!G966
VCFTA	2026	2026	0	VC!H966
VCFTA	2027	2027	0	VC!I966
VN-EAEU	2022	2022	0	EAV!D963
VN-EAEU	2023	2023	0	EAV!E963
VN-EAEU	2024	2024	0	EAV!F963
VN-EAEU	2025	2025	0	EAV!G963
VN-EAEU	2026	2026	0	EAV!H963
VN-EAEU	2027	2027	0	EAV!I963
AHKFTA	2022	2022	0	AKH!D972
AHKFTA	2023	2023	0	AKH!E972
AHKFTA	2024	2024	0	AKH!F972
AHKFTA	2025	2025	0	AKH!G972
AHKFTA	2026	2026	0	AKH!H972
AHKFTA	2027	2027	0	AKH!I972
EVFTA	2022	2022	0	EV-NK!D956
EVFTA	2023	2023	0	EV-NK!E956

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F956
EVFTA	2025	2025	0	EV-NK!G956
EVFTA	2026	2026	0	EV-NK!H956
EVFTA	2027	2027	0	EV-NK!I956
UKVFTA	2022	2022	0	UKV!D958
UKVFTA	2023	2023	0	UKV!E958
UKVFTA	2024	2024	0	UKV!F958
UKVFTA	2025	2025	0	UKV!G958
UKVFTA	2026	2026	0	UKV!H958
UKVFTA	2027	2027	0	UKV!I958
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D956
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E956
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F956
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G956
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H956
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I956
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J956
RCEP A	2022	2022	0	RCEPT-A!D959
RCEP A	2023	2023	0	RCEPT-A!E959
RCEP A	2024	2024	0	RCEPT-A!F959
RCEP A	2025	2025	0	RCEPT-A!G959
RCEP A	2026	2026	0	RCEPT-A!H959
RCEP A	2027	2027	0	RCEPT-A!I959
RCEP B	2022	2022	0	B!D959
RCEP B	2023	2023	0	B!E959
RCEP B	2024	2024	0	B!F959

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G959
RCEP B	2026	2026	0	B!H959
RCEP B	2027	2027	0	B!I959
RCEP C	2022	2022	0	C!D959
RCEP C	2023	2023	0	C!E959
RCEP C	2024	2024	0	C!F959
RCEP C	2025	2025	0	C!G959
RCEP C	2026	2026	0	C!H959
RCEP C	2027	2027	0	C!I959
RCEP D	2022	2022	0	D!D959
RCEP D	2023	2023	0	D!E959
RCEP D	2024	2024	0	D!F959
RCEP D	2025	2025	0	D!G959
RCEP D	2026	2026	0	D!H959
RCEP D	2027	2027	0	D!I959
RCEP E	2022	2022	0	E!D959
RCEP E	2023	2023	0	E!E959
RCEP E	2024	2024	0	E!F959
RCEP E	2025	2025	0	E!G959
RCEP E	2026	2026	0	E!H959
RCEP E	2027	2027	0	E!I959
RCEP F	2022	2022	0	F!D959
RCEP F	2023	2023	0	F!E959
RCEP F	2024	2024	0	F!F959
RCEP F	2025	2025	0	F!G959
RCEP F	2026	2026	0	F!H959

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I959
VIFTA	2024	2024	4.3	VI!F926
VIFTA	2025	2025	3.6	VI!G926
VIFTA	2026	2026	2.9	VI!H926
VIFTA	2027	2027	2.1	VI!I926

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0511.91 has 4 lines; 0511.91.10 is distinguished from its siblings by: Roes and milt.	0511.91.20 Artemia egg (Brine shrimp egg); 0511.91.30 Fish skin; 0511.91.90 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 "*/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

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 0511.91.10. 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 5% for 0511.91.10 was checked against BT2026 (cell BT2026!N963), 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)
Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)
Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)

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.