Vietnam Tariff Intelligence

HS 1604.20.91 detail

HS code	1604.20.91
Description	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs / - Other prepared or preserved fish: / - - Other: / - - - In airtight containers for retail sale
Unit	kg
Generated	03/11/2026 15:42:16
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/16042091/

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!K2231
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2231
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2231
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2231
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(-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
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
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!E2243
ATIGA	2022	2022	0	AT!E2204
ATIGA	2023	2023	0	AT!F2204
ATIGA	2024	2024	0	AT!G2204
ATIGA	2025	2025	0	AT!H2204
ATIGA	2026	2026	0	AT!I2204
ATIGA	2027	2027	0	AT!J2204
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2242
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2242
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2242

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2242
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2242
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2242
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2244
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2244
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2244
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2244
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2244
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2244
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2246
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2210
AIFTA	30/12/2022	2022	5	AI!F2206
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2206
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2206
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2206
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2206
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2206
VKFTA	2022	2022	0	VK!E2204
VKFTA	2023	2023	0	VK!F2204
VKFTA	2024	2024	0	VK!G2204
VKFTA	2025	2025	0	VK!H2204
VKFTA	2026	2026	0	VK!I2204
VKFTA	2027	2027	0	VK!J2204
VCFTA	2022	2022	33	VC!D2253
VCFTA	2023	2023	33	VC!E2253
VCFTA	2024	2024	17	VC!F2253

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	17	VC!G2253
VCFTA	2026	2026	17	VC!H2253
VCFTA	2027	2027	17	VC!I2253
VN-EAEU	2022	2022	0	EAV!D2246
VN-EAEU	2023	2023	0	EAV!E2246
VN-EAEU	2024	2024	0	EAV!F2246
VN-EAEU	2025	2025	0	EAV!G2246
VN-EAEU	2026	2026	0	EAV!H2246
VN-EAEU	2027	2027	0	EAV!I2246
AHKFTA	2022	2022	*	AKH!D2258
AHKFTA	2023	2023	*	AKH!E2258
AHKFTA	2024	2024	*	AKH!F2258
AHKFTA	2025	2025	*	AKH!G2258
AHKFTA	2026	2026	*	AKH!H2258
AHKFTA	2027	2027	*	AKH!I2258
EVFTA	2022	2022	15	EV-NK!D2225
EVFTA	2023	2023	10	EV-NK!E2225
EVFTA	2024	2024	5	EV-NK!F2225
EVFTA	2025	2025	0	EV-NK!G2225
EVFTA	2026	2026	0	EV-NK!H2225
EVFTA	2027	2027	0	EV-NK!I2225
UKVFTA	2022	2022	15	UKV!D2227
UKVFTA	2023	2023	10	UKV!E2227
UKVFTA	2024	2024	5	UKV!F2227
UKVFTA	2025	2025	0	UKV!G2227
UKVFTA	2026	2026	0	UKV!H2227

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2227
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2223
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2223
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2223
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2223
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2223
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2223
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2223
RCEP A	2022	2022	28	RCEPT-A!D2244
RCEP A	2023	2023	26	RCEPT-A!E2244
RCEP A	2024	2024	24	RCEPT-A!F2244
RCEP A	2025	2025	22	RCEPT-A!G2244
RCEP A	2026	2026	20	RCEPT-A!H2244
RCEP A	2027	2027	18	RCEPT-A!I2244
RCEP B	2022	2022	28	B!D2244
RCEP B	2023	2023	26	B!E2244
RCEP B	2024	2024	24	B!F2244
RCEP B	2025	2025	22	B!G2244
RCEP B	2026	2026	20	B!H2244
RCEP B	2027	2027	18	B!I2244
RCEP C	2022	2022	28,5	C!D2244
RCEP C	2023	2023	27	C!E2244
RCEP C	2024	2024	25,5	C!F2244
RCEP C	2025	2025	24	C!G2244
RCEP C	2026	2026	22,5	C!H2244
RCEP C	2027	2027	21	C!I2244

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D2244
RCEP D	2023	2023	30	D!E2244
RCEP D	2024	2024	30	D!F2244
RCEP D	2025	2025	30	D!G2244
RCEP D	2026	2026	30	D!H2244
RCEP D	2027	2027	30	D!I2244
RCEP E	2022	2022	30	E!D2247
RCEP E	2023	2023	30	E!E2247
RCEP E	2024	2024	30	E!F2247
RCEP E	2025	2025	30	E!G2247
RCEP E	2026	2026	30	E!H2247
RCEP E	2027	2027	30	E!I2247
RCEP F	2022	2022	28	F!D2244
RCEP F	2023	2023	26	F!E2244
RCEP F	2024	2024	24	F!F2244
RCEP F	2025	2025	22	F!G2244
RCEP F	2026	2026	20	F!H2244
RCEP F	2027	2027	18	F!I2244
VIFTA	2024	2024	30	VI!F2094
VIFTA	2025	2025	30	VI!G2094
VIFTA	2026	2026	30	VI!H2094
VIFTA	2027	2027	30	VI!I2094

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 1604.20 has 5 lines; 1604.20.91 is distinguished from its siblings by: In airtight containers for retail sale.	1604.20.20 Fish sausages; 1604.20.30 Fish ball; 1604.20.40 Fish paste; 1604.20.99 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 1604.20.91. 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 1604.20.91 was checked against BT2026 (cell BT2026!N2231), 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.