Vietnam Tariff Intelligence

HS 1605.54.90 detail

HS code	1605.54.90
Description	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved / - Molluscs: / - - Cuttle fish and squid: / - - - Other
Unit	kg
Generated	09/11/2026 09:41:01
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/16055490/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2258
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2258
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2258
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2258
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	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
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	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	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	16,7	16.7%	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 B)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex C)	18,8	18.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2271
ATIGA	2022	2022	0	AT!E2232
ATIGA	2023	2023	0	AT!F2232
ATIGA	2024	2024	0	AT!G2232
ATIGA	2025	2025	0	AT!H2232
ATIGA	2026	2026	0	AT!I2232
ATIGA	2027	2027	0	AT!J2232
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2270
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2270
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2270

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2270
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2270
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2270
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2272
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2272
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2272
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2272
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2272
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2272
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2274
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2238
AIFTA	30/12/2022	2022	5	AI!F2234
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2234
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2234
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2234
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2234
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2234
VKFTA	2022	2022	0	VK!E2232
VKFTA	2023	2023	0	VK!F2232
VKFTA	2024	2024	0	VK!G2232
VKFTA	2025	2025	0	VK!H2232
VKFTA	2026	2026	0	VK!I2232
VKFTA	2027	2027	0	VK!J2232
VCFTA	2022	2022	25	VC!D2281
VCFTA	2023	2023	25	VC!E2281
VCFTA	2024	2024	16	VC!F2281

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G2281
VCFTA	2026	2026	16	VC!H2281
VCFTA	2027	2027	16	VC!I2281
VN-EAEU	2022	2022	0	EAV!D2274
VN-EAEU	2023	2023	0	EAV!E2274
VN-EAEU	2024	2024	0	EAV!F2274
VN-EAEU	2025	2025	0	EAV!G2274
VN-EAEU	2026	2026	0	EAV!H2274
VN-EAEU	2027	2027	0	EAV!I2274
VNCU	2022	2022	0	VNCU!D344
VNCU	2023 - 2027		0	VNCU!E344
AHKFTA	2022	2022	25	AKH!D2286
AHKFTA	2023	2023	25	AKH!E2286
AHKFTA	2024	2024	25	AKH!F2286
AHKFTA	2025	2025	25	AKH!G2286
AHKFTA	2026	2026	25	AKH!H2286
AHKFTA	2027	2027	25	AKH!I2286
EVFTA	2022	2022	15,6	EV-NK!D2253
EVFTA	2023	2023	12,5	EV-NK!E2253
EVFTA	2024	2024	9,3	EV-NK!F2253
EVFTA	2025	2025	6,2	EV-NK!G2253
EVFTA	2026	2026	3,1	EV-NK!H2253
EVFTA	2027	2027	0	EV-NK!I2253
UKVFTA	2022	2022	15,6	UKV!D2255
UKVFTA	2023	2023	12,5	UKV!E2255
UKVFTA	2024	2024	9,3	UKV!F2255

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	6,2	UKV!G2255
UKVFTA	2026	2026	3,1	UKV!H2255
UKVFTA	2027	2027	0	UKV!I2255
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2251
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2251
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2251
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2251
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2251
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2251
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2251
RCEP A	2022	2022	23,3	RCEPT-A!D2272
RCEP A	2023	2023	21,7	RCEPT-A!E2272
RCEP A	2024	2024	20	RCEPT-A!F2272
RCEP A	2025	2025	18,3	RCEPT-A!G2272
RCEP A	2026	2026	16,7	RCEPT-A!H2272
RCEP A	2027	2027	15	RCEPT-A!I2272
RCEP B	2022	2022	23,3	B!D2272
RCEP B	2023	2023	21,7	B!E2272
RCEP B	2024	2024	20	B!F2272
RCEP B	2025	2025	18,3	B!G2272
RCEP B	2026	2026	16,7	B!H2272
RCEP B	2027	2027	15	B!I2272
RCEP C	2022	2022	23,8	C!D2272
RCEP C	2023	2023	22,5	C!E2272
RCEP C	2024	2024	21,3	C!F2272
RCEP C	2025	2025	20	C!G2272

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	18,8	C!H2272
RCEP C	2027	2027	17,5	C!I2272
RCEP D	2022	2022	25	D!D2272
RCEP D	2023	2023	25	D!E2272
RCEP D	2024	2024	25	D!F2272
RCEP D	2025	2025	25	D!G2272
RCEP D	2026	2026	25	D!H2272
RCEP D	2027	2027	25	D!I2272
RCEP E	2022	2022	25	E!D2275
RCEP E	2023	2023	25	E!E2275
RCEP E	2024	2024	25	E!F2275
RCEP E	2025	2025	25	E!G2275
RCEP E	2026	2026	25	E!H2275
RCEP E	2027	2027	25	E!I2275
RCEP F	2022	2022	23,3	F!D2272
RCEP F	2023	2023	21,7	F!E2272
RCEP F	2024	2024	20	F!F2272
RCEP F	2025	2025	18,3	F!G2272
RCEP F	2026	2026	16,7	F!H2272
RCEP F	2027	2027	15	F!I2272
VIFTA	2024	2024	22.5	VI!F2121
VIFTA	2025	2025	20	VI!G2121
VIFTA	2026	2026	17.5	VI!H2121
VIFTA	2027	2027	15	VI!I2121

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	AHKFTA 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 1605.54 has 2 lines; 1605.54.90 is distinguished from its siblings by: Other.	1605.54.10 In airtight containers for retail sale	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 1605.54.90. 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 25% for 1605.54.90 was checked against BT2026 (cell BT2026!N2258), 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.