Vietnam Tariff Intelligence

HS 0309.90.22 detail

HS code	0309.90.22
Description	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption / - Other: / - - Of molluscs: / - - - Frozen
Unit	kg
Generated	06/11/2026 01:53:23
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://mail.vietnamtariff.com/hs-code/03099022/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K789
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N789
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q789
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
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(-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
VIFTA	0	0%	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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E789
ATIGA	2022	2022	0	AT!E790
ATIGA	2023	2023	0	AT!F790
ATIGA	2024	2024	0	AT!G790
ATIGA	2025	2025	0	AT!H790
ATIGA	2026	2026	0	AT!I790
ATIGA	2027	2027	0	AT!J790
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E792
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F792
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G792

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H792
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I792
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J792
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E794
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F794
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G794
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H794
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I794
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J794
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F796
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H791
AIFTA	30/12/2022	2022	0	AI!F792
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G792
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H792
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I792
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J792
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K792
VKFTA	2022	2022	0	VK!E790
VKFTA	2023	2023	0	VK!F790
VKFTA	2024	2024	0	VK!G790
VKFTA	2025	2025	0	VK!H790
VKFTA	2026	2026	0	VK!I790
VKFTA	2027	2027	0	VK!J790
VCFTA	2022	2022	11	VC!D801
VCFTA	2023	2023	9	VC!E801
VCFTA	2024	2024	6	VC!F801

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G801
VCFTA	2026	2026	2	VC!H801
VCFTA	2027	2027	0	VC!I801
VN-EAEU	2022	2022	0	EAV!D798
VN-EAEU	2023	2023	0	EAV!E798
VN-EAEU	2024	2024	0	EAV!F798
VN-EAEU	2025	2025	0	EAV!G798
VN-EAEU	2026	2026	0	EAV!H798
VN-EAEU	2027	2027	0	EAV!I798
AHKFTA	2022	2022	0	AKH!D807
AHKFTA	2023	2023	0	AKH!E807
AHKFTA	2024	2024	0	AKH!F807
AHKFTA	2025	2025	0	AKH!G807
AHKFTA	2026	2026	0	AKH!H807
AHKFTA	2027	2027	0	AKH!I807
EVFTA	2022	2022	0	EV-NK!D791
EVFTA	2023	2023	0	EV-NK!E791
EVFTA	2024	2024	0	EV-NK!F791
EVFTA	2025	2025	0	EV-NK!G791
EVFTA	2026	2026	0	EV-NK!H791
EVFTA	2027	2027	0	EV-NK!I791
UKVFTA	2022	2022	0	UKV!D793
UKVFTA	2023	2023	0	UKV!E793
UKVFTA	2024	2024	0	UKV!F793
UKVFTA	2025	2025	0	UKV!G793
UKVFTA	2026	2026	0	UKV!H793

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I793
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D791
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E791
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F791
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G791
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H791
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I791
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J791
RCEP A	2022	2022	0	RCEPT-A!D794
RCEP A	2023	2023	0	RCEPT-A!E794
RCEP A	2024	2024	0	RCEPT-A!F794
RCEP A	2025	2025	0	RCEPT-A!G794
RCEP A	2026	2026	0	RCEPT-A!H794
RCEP A	2027	2027	0	RCEPT-A!I794
RCEP B	2022	2022	0	B!D794
RCEP B	2023	2023	0	B!E794
RCEP B	2024	2024	0	B!F794
RCEP B	2025	2025	0	B!G794
RCEP B	2026	2026	0	B!H794
RCEP B	2027	2027	0	B!I794
RCEP C	2022	2022	0	C!D794
RCEP C	2023	2023	0	C!E794
RCEP C	2024	2024	0	C!F794
RCEP C	2025	2025	0	C!G794
RCEP C	2026	2026	0	C!H794
RCEP C	2027	2027	0	C!I794

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D794
RCEP D	2023	2023	0	D!E794
RCEP D	2024	2024	0	D!F794
RCEP D	2025	2025	0	D!G794
RCEP D	2026	2026	0	D!H794
RCEP D	2027	2027	0	D!I794
RCEP E	2022	2022	0	E!D794
RCEP E	2023	2023	0	E!E794
RCEP E	2024	2024	0	E!F794
RCEP E	2025	2025	0	E!G794
RCEP E	2026	2026	0	E!H794
RCEP E	2027	2027	0	E!I794
RCEP F	2022	2022	0	F!D794
RCEP F	2023	2023	0	F!E794
RCEP F	2024	2024	0	F!F794
RCEP F	2025	2025	0	F!G794
RCEP F	2026	2026	0	F!H794
RCEP F	2027	2027	0	F!I794
VIFTA	2024	2024	0	VI!F778
VIFTA	2025	2025	0	VI!G778
VIFTA	2026	2026	0	VI!H778
VIFTA	2027	2027	0	VI!I778

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 2%, AANZFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 0309.90 has 7 lines; 0309.90.22 is distinguished from its siblings by: Frozen.	0309.90.11 Fresh or chilled; 0309.90.12 Frozen; 0309.90.19 Other; 0309.90.21 Fresh or chilled; 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	0309.90.22 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0309.90.22	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 0309.90.22. 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 0% for 0309.90.22 was checked against BT2026 (cell BT2026!N789), 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.