Vietnam Tariff Intelligence

HS 1604.17.90 detail

HS code	1604.17.90
Description	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs / - Fish, whole or in pieces, but not minced: / - - Eels: / - - - Other
Unit	kg
Generated	12/11/2026 14:31:33
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/16041790/

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!K2216
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2216
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2216
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2216
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
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	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)	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
RCEP (Annex F)	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 C)	22,5	22.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	21.6	21.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E2224
ATIGA	2022	2022	0	AT!E2189
ATIGA	2023	2023	0	AT!F2189
ATIGA	2024	2024	0	AT!G2189
ATIGA	2025	2025	0	AT!H2189
ATIGA	2026	2026	0	AT!I2189
ATIGA	2027	2027	0	AT!J2189
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2227
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2227
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2227

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2227
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2227
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2227
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2229
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2229
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2229
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2229
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2229
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2229
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2231
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2195
AIFTA	30/12/2022	2022	5	AI!F2191
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2191
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2191
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2191
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2191
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2191
VKFTA	2022	2022	0	VK!E2189
VKFTA	2023	2023	0	VK!F2189
VKFTA	2024	2024	0	VK!G2189
VKFTA	2025	2025	0	VK!H2189
VKFTA	2026	2026	0	VK!I2189
VKFTA	2027	2027	0	VK!J2189
VCFTA	2022	2022	25	VC!D2238
VCFTA	2023	2023	25	VC!E2238
VCFTA	2024	2024	16	VC!F2238

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G2238
VCFTA	2026	2026	16	VC!H2238
VCFTA	2027	2027	16	VC!I2238
VN-EAEU	2022	2022	*	EAV!D2231
VN-EAEU	2023	2023	*	EAV!E2231
VN-EAEU	2024	2024	*	EAV!F2231
VN-EAEU	2025	2025	*	EAV!G2231
VN-EAEU	2026	2026	*	EAV!H2231
VN-EAEU	2027	2027	*	EAV!I2231
AHKFTA	2022	2022	*	AKH!D2243
AHKFTA	2023	2023	*	AKH!E2243
AHKFTA	2024	2024	*	AKH!F2243
AHKFTA	2025	2025	*	AKH!G2243
AHKFTA	2026	2026	*	AKH!H2243
AHKFTA	2027	2027	*	AKH!I2243
EVFTA	2022	2022	18,7	EV-NK!D2204
EVFTA	2023	2023	15	EV-NK!E2204
EVFTA	2024	2024	11,2	EV-NK!F2204
EVFTA	2025	2025	7,5	EV-NK!G2204
EVFTA	2026	2026	3,7	EV-NK!H2204
EVFTA	2027	2027	0	EV-NK!I2204
UKVFTA	2022	2022	18,7	UKV!D2206
UKVFTA	2023	2023	15	UKV!E2206
UKVFTA	2024	2024	11,2	UKV!F2206
UKVFTA	2025	2025	7,5	UKV!G2206
UKVFTA	2026	2026	3,7	UKV!H2206

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2206
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2208
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2208
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2208
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2208
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2208
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2208
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2208
RCEP A	2022	2022	28	RCEPT-A!D2229
RCEP A	2023	2023	26	RCEPT-A!E2229
RCEP A	2024	2024	24	RCEPT-A!F2229
RCEP A	2025	2025	22	RCEPT-A!G2229
RCEP A	2026	2026	20	RCEPT-A!H2229
RCEP A	2027	2027	18	RCEPT-A!I2229
RCEP B	2022	2022	28	B!D2229
RCEP B	2023	2023	26	B!E2229
RCEP B	2024	2024	24	B!F2229
RCEP B	2025	2025	22	B!G2229
RCEP B	2026	2026	20	B!H2229
RCEP B	2027	2027	18	B!I2229
RCEP C	2022	2022	28,5	C!D2229
RCEP C	2023	2023	27	C!E2229
RCEP C	2024	2024	25,5	C!F2229
RCEP C	2025	2025	24	C!G2229
RCEP C	2026	2026	22,5	C!H2229
RCEP C	2027	2027	21	C!I2229

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D2229
RCEP D	2023	2023	30	D!E2229
RCEP D	2024	2024	30	D!F2229
RCEP D	2025	2025	30	D!G2229
RCEP D	2026	2026	30	D!H2229
RCEP D	2027	2027	30	D!I2229
RCEP E	2022	2022	30	E!D2232
RCEP E	2023	2023	30	E!E2232
RCEP E	2024	2024	30	E!F2232
RCEP E	2025	2025	30	E!G2232
RCEP E	2026	2026	30	E!H2232
RCEP E	2027	2027	30	E!I2232
RCEP F	2022	2022	28	F!D2229
RCEP F	2023	2023	26	F!E2229
RCEP F	2024	2024	24	F!F2229
RCEP F	2025	2025	22	F!G2229
RCEP F	2026	2026	20	F!H2229
RCEP F	2027	2027	18	F!I2229
VIFTA	2024	2024	27.2	VI!F2079
VIFTA	2025	2025	24.4	VI!G2079
VIFTA	2026	2026	21.6	VI!H2079
VIFTA	2027	2027	18.8	VI!I2079

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex D) 30%, RCEP (Annex E) 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 1604.17 has 2 lines; 1604.17.90 is distinguished from its siblings by: Other.	1604.17.10 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 1604.17.90. 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 30% for 1604.17.90 was checked against BT2026 (cell BT2026!N2216), 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
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
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.