Vietnam Tariff Intelligence

HS 1604.18.99 detail

HS code	1604.18.99
Description	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs / - Fish, whole or in pieces, but not minced: / - - Shark fins: / - - - Other: / - - - - Other
Unit	kg
Generated	10/11/2026 19:01:58
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/16041899/

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!K2221
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2221
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2221
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2221
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-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
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

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
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2229
ATIGA	2022	2022	0	AT!E2194
ATIGA	2023	2023	0	AT!F2194
ATIGA	2024	2024	0	AT!G2194
ATIGA	2025	2025	0	AT!H2194
ATIGA	2026	2026	0	AT!I2194
ATIGA	2027	2027	0	AT!J2194
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2232
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2232
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2232

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2232
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2232
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2232
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2234
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2234
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2234
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2234
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2234
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2234
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2236
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2200
AIFTA	30/12/2022	2022	5	AI!F2196
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2196
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2196
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2196
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2196
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2196
VKFTA	2022	2022	0	VK!E2194
VKFTA	2023	2023	0	VK!F2194
VKFTA	2024	2024	0	VK!G2194
VKFTA	2025	2025	0	VK!H2194
VKFTA	2026	2026	0	VK!I2194
VKFTA	2027	2027	0	VK!J2194
VCFTA	2022	2022	25	VC!D2243
VCFTA	2023	2023	25	VC!E2243
VCFTA	2024	2024	16	VC!F2243

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G2243
VCFTA	2026	2026	16	VC!H2243
VCFTA	2027	2027	16	VC!I2243
VN-EAEU	2022	2022	0	EAV!D2236
VN-EAEU	2023	2023	0	EAV!E2236
VN-EAEU	2024	2024	0	EAV!F2236
VN-EAEU	2025	2025	0	EAV!G2236
VN-EAEU	2026	2026	0	EAV!H2236
VN-EAEU	2027	2027	0	EAV!I2236
AHKFTA	2022	2022	*	AKH!D2248
AHKFTA	2023	2023	*	AKH!E2248
AHKFTA	2024	2024	*	AKH!F2248
AHKFTA	2025	2025	*	AKH!G2248
AHKFTA	2026	2026	*	AKH!H2248
AHKFTA	2027	2027	*	AKH!I2248
EVFTA	2022	2022	18,7	EV-NK!D2209
EVFTA	2023	2023	15	EV-NK!E2209
EVFTA	2024	2024	11,2	EV-NK!F2209
EVFTA	2025	2025	7,5	EV-NK!G2209
EVFTA	2026	2026	3,7	EV-NK!H2209
EVFTA	2027	2027	0	EV-NK!I2209
UKVFTA	2022	2022	18,7	UKV!D2211
UKVFTA	2023	2023	15	UKV!E2211
UKVFTA	2024	2024	11,2	UKV!F2211
UKVFTA	2025	2025	7,5	UKV!G2211
UKVFTA	2026	2026	3,7	UKV!H2211

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2211
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2213
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2213
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2213
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2213
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2213
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2213
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2213
RCEP A	2022	2022	28	RCEPT-A!D2234
RCEP A	2023	2023	26	RCEPT-A!E2234
RCEP A	2024	2024	24	RCEPT-A!F2234
RCEP A	2025	2025	22	RCEPT-A!G2234
RCEP A	2026	2026	20	RCEPT-A!H2234
RCEP A	2027	2027	18	RCEPT-A!I2234
RCEP B	2022	2022	28	B!D2234
RCEP B	2023	2023	26	B!E2234
RCEP B	2024	2024	24	B!F2234
RCEP B	2025	2025	22	B!G2234
RCEP B	2026	2026	20	B!H2234
RCEP B	2027	2027	18	B!I2234
RCEP C	2022	2022	28,5	C!D2234
RCEP C	2023	2023	27	C!E2234
RCEP C	2024	2024	25,5	C!F2234
RCEP C	2025	2025	24	C!G2234
RCEP C	2026	2026	22,5	C!H2234
RCEP C	2027	2027	21	C!I2234

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D2234
RCEP D	2023	2023	30	D!E2234
RCEP D	2024	2024	30	D!F2234
RCEP D	2025	2025	30	D!G2234
RCEP D	2026	2026	30	D!H2234
RCEP D	2027	2027	30	D!I2234
RCEP E	2022	2022	30	E!D2237
RCEP E	2023	2023	30	E!E2237
RCEP E	2024	2024	30	E!F2237
RCEP E	2025	2025	30	E!G2237
RCEP E	2026	2026	30	E!H2237
RCEP E	2027	2027	30	E!I2237
RCEP F	2022	2022	28	F!D2234
RCEP F	2023	2023	26	F!E2234
RCEP F	2024	2024	24	F!F2234
RCEP F	2025	2025	22	F!G2234
RCEP F	2026	2026	20	F!H2234
RCEP F	2027	2027	18	F!I2234
VIFTA	2024	2024	27.2	VI!F2084
VIFTA	2025	2025	24.4	VI!G2084
VIFTA	2026	2026	21.6	VI!H2084
VIFTA	2027	2027	18.8	VI!I2084

Advisory & warnings

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

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 1604.18 has 3 lines; 1604.18.99 is distinguished from its siblings by: Other.	1604.18.10 Ready for immediate consumption; 1604.18.91 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 1604.18.99. 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 1604.18.99 was checked against BT2026 (cell BT2026!N2221), 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)

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.