Vietnam Tariff Intelligence

HS 0309.90.21 detail

HS code	0309.90.21
Description	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption / - Other: / - - Of molluscs: / - - - Fresh or chilled
Unit	kg
Generated	10/11/2026 22:45:13
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/03099021/

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!K788
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N788
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q788
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
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
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	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
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E788

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E789
ATIGA	2023	2023	0	AT!F789
ATIGA	2024	2024	0	AT!G789
ATIGA	2025	2025	0	AT!H789
ATIGA	2026	2026	0	AT!I789
ATIGA	2027	2027	0	AT!J789
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E791
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F791
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G791
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H791
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I791
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J791
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E793
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F793
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G793
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H793
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I793
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J793
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F795
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H790
AIFTA	30/12/2022	2022	0	AI!F791
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G791
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H791
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I791
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J791
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K791

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E789
VKFTA	2023	2023	0	VK!F789
VKFTA	2024	2024	0	VK!G789
VKFTA	2025	2025	0	VK!H789
VKFTA	2026	2026	0	VK!I789
VKFTA	2027	2027	0	VK!J789
VCFTA	2022	2022	8	VC!D800
VCFTA	2023	2023	6	VC!E800
VCFTA	2024	2024	5	VC!F800
VCFTA	2025	2025	3	VC!G800
VCFTA	2026	2026	2	VC!H800
VCFTA	2027	2027	0	VC!I800
VN-EAEU	2022	2022	0	EAV!D797
VN-EAEU	2023	2023	0	EAV!E797
VN-EAEU	2024	2024	0	EAV!F797
VN-EAEU	2025	2025	0	EAV!G797
VN-EAEU	2026	2026	0	EAV!H797
VN-EAEU	2027	2027	0	EAV!I797
AHKFTA	2022	2022	0	AKH!D806
AHKFTA	2023	2023	0	AKH!E806
AHKFTA	2024	2024	0	AKH!F806
AHKFTA	2025	2025	0	AKH!G806
AHKFTA	2026	2026	0	AKH!H806
AHKFTA	2027	2027	0	AKH!I806
EVFTA	2022	2022	0	EV-NK!D790
EVFTA	2023	2023	0	EV-NK!E790

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F790
EVFTA	2025	2025	0	EV-NK!G790
EVFTA	2026	2026	0	EV-NK!H790
EVFTA	2027	2027	0	EV-NK!I790
UKVFTA	2022	2022	0	UKV!D792
UKVFTA	2023	2023	0	UKV!E792
UKVFTA	2024	2024	0	UKV!F792
UKVFTA	2025	2025	0	UKV!G792
UKVFTA	2026	2026	0	UKV!H792
UKVFTA	2027	2027	0	UKV!I792
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D790
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E790
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F790
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G790
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H790
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I790
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J790
RCEP A	2022	2022	0	RCEPT-A!D793
RCEP A	2023	2023	0	RCEPT-A!E793
RCEP A	2024	2024	0	RCEPT-A!F793
RCEP A	2025	2025	0	RCEPT-A!G793
RCEP A	2026	2026	0	RCEPT-A!H793
RCEP A	2027	2027	0	RCEPT-A!I793
RCEP B	2022	2022	0	B!D793
RCEP B	2023	2023	0	B!E793
RCEP B	2024	2024	0	B!F793

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G793
RCEP B	2026	2026	0	B!H793
RCEP B	2027	2027	0	B!I793
RCEP C	2022	2022	0	C!D793
RCEP C	2023	2023	0	C!E793
RCEP C	2024	2024	0	C!F793
RCEP C	2025	2025	0	C!G793
RCEP C	2026	2026	0	C!H793
RCEP C	2027	2027	0	C!I793
RCEP D	2022	2022	0	D!D793
RCEP D	2023	2023	0	D!E793
RCEP D	2024	2024	0	D!F793
RCEP D	2025	2025	0	D!G793
RCEP D	2026	2026	0	D!H793
RCEP D	2027	2027	0	D!I793
RCEP E	2022	2022	0	E!D793
RCEP E	2023	2023	0	E!E793
RCEP E	2024	2024	0	E!F793
RCEP E	2025	2025	0	E!G793
RCEP E	2026	2026	0	E!H793
RCEP E	2027	2027	0	E!I793
RCEP F	2022	2022	0	F!D793
RCEP F	2023	2023	0	F!E793
RCEP F	2024	2024	0	F!F793
RCEP F	2025	2025	0	F!G793
RCEP F	2026	2026	0	F!H793

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I793
VIFTA	2024	2024	0	VI!F777
VIFTA	2025	2025	0	VI!G777
VIFTA	2026	2026	0	VI!H777
VIFTA	2027	2027	0	VI!I777

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%: 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; 0309.90.21 is distinguished from its siblings by: Fresh or chilled.	0309.90.11 Fresh or chilled; 0309.90.12 Frozen; 0309.90.19 Other; 0309.90.22 Frozen; 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	0309.90.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0309.90.21	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0309.90.21. 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 0309.90.21 was checked against BT2026 (cell BT2026!N788), 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.