Vietnam Tariff Intelligence

HS 0309.90.29 detail

HS code	0309.90.29
Description	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption / - Other: / - - Of molluscs: / - - - Other
Unit	kg
Generated	31/10/2026 19:30:23
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/03099029/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K790
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N790
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q790
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

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
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, KR)	0% (except MY, KR)	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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E790
ATIGA	2022	2022	0	AT!E791
ATIGA	2023	2023	0	AT!F791
ATIGA	2024	2024	0	AT!G791
ATIGA	2025	2025	0	AT!H791
ATIGA	2026	2026	0	AT!I791
ATIGA	2027	2027	0	AT!J791
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E793
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F793
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G793

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H793
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I793
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J793
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E795
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F795
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G795
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H795
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I795
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J795
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F797
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H792
AIFTA	30/12/2022	2022	0	AI!F793
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G793
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H793
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I793
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J793
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K793
VKFTA	2022	2022	0	VK!E791
VKFTA	2023	2023	0	VK!F791
VKFTA	2024	2024	0	VK!G791
VKFTA	2025	2025	0	VK!H791
VKFTA	2026	2026	0	VK!I791
VKFTA	2027	2027	0	VK!J791
VCFTA	2022	2022	8	VC!D802
VCFTA	2023	2023	6	VC!E802
VCFTA	2024	2024	5	VC!F802

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G802
VCFTA	2026	2026	2	VC!H802
VCFTA	2027	2027	0	VC!I802
VN-EAEU	2022	2022	0	EAV!D799
VN-EAEU	2023	2023	0	EAV!E799
VN-EAEU	2024	2024	0	EAV!F799
VN-EAEU	2025	2025	0	EAV!G799
VN-EAEU	2026	2026	0	EAV!H799
VN-EAEU	2027	2027	0	EAV!I799
AHKFTA	2022	2022	9	AKH!D808
AHKFTA	2023	2023	6	AKH!E808
AHKFTA	2024	2024	6	AKH!F808
AHKFTA	2025	2025	3	AKH!G808
AHKFTA	2026	2026	3	AKH!H808
AHKFTA	2027	2027	0	AKH!I808
EVFTA	2022	2022	3,7	EV-NK!D792
EVFTA	2023	2023	0	EV-NK!E792
EVFTA	2024	2024	0	EV-NK!F792
EVFTA	2025	2025	0	EV-NK!G792
EVFTA	2026	2026	0	EV-NK!H792
EVFTA	2027	2027	0	EV-NK!I792
UKVFTA	2022	2022	3,7	UKV!D794
UKVFTA	2023	2023	0	UKV!E794
UKVFTA	2024	2024	0	UKV!F794
UKVFTA	2025	2025	0	UKV!G794
UKVFTA	2026	2026	0	UKV!H794

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I794
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D792
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E792
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F792
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G792
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H792
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I792
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J792
RCEP A	2022	2022	0	RCEPT-A!D795
RCEP A	2023	2023	0	RCEPT-A!E795
RCEP A	2024	2024	0	RCEPT-A!F795
RCEP A	2025	2025	0	RCEPT-A!G795
RCEP A	2026	2026	0	RCEPT-A!H795
RCEP A	2027	2027	0	RCEPT-A!I795
RCEP B	2022	2022	0	B!D795
RCEP B	2023	2023	0	B!E795
RCEP B	2024	2024	0	B!F795
RCEP B	2025	2025	0	B!G795
RCEP B	2026	2026	0	B!H795
RCEP B	2027	2027	0	B!I795
RCEP C	2022	2022	0	C!D795
RCEP C	2023	2023	0	C!E795
RCEP C	2024	2024	0	C!F795
RCEP C	2025	2025	0	C!G795
RCEP C	2026	2026	0	C!H795
RCEP C	2027	2027	0	C!I795

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D795
RCEP D	2023	2023	0	D!E795
RCEP D	2024	2024	0	D!F795
RCEP D	2025	2025	0	D!G795
RCEP D	2026	2026	0	D!H795
RCEP D	2027	2027	0	D!I795
RCEP E	2022	2022	0	E!D795
RCEP E	2023	2023	0	E!E795
RCEP E	2024	2024	0	E!F795
RCEP E	2025	2025	0	E!G795
RCEP E	2026	2026	0	E!H795
RCEP E	2027	2027	0	E!I795
RCEP F	2022	2022	0	F!D795
RCEP F	2023	2023	0	F!E795
RCEP F	2024	2024	0	F!F795
RCEP F	2025	2025	0	F!G795
RCEP F	2026	2026	0	F!H795
RCEP F	2027	2027	0	F!I795
VIFTA	2024	2024	*	VI!F779
VIFTA	2025	2025	*	VI!G779
VIFTA	2026	2026	*	VI!H779
VIFTA	2027	2027	*	VI!I779

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0309.90 has 7 lines; 0309.90.29 is distinguished from its siblings by: Other.	0309.90.11 Fresh or chilled; 0309.90.12 Frozen; 0309.90.19 Other; 0309.90.21 Fresh or chilled; 0309.90.22 Frozen; 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	0309.90.29 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0309.90.29	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 0309.90.29. 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 15% for 0309.90.29 was checked against BT2026 (cell BT2026!N790), 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.