Vietnam Tariff Intelligence

HS 1604.16.90 detail

HS code	1604.16.90
Description	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs / - Fish, whole or in pieces, but not minced: / - - Anchovies: / - - - Other
Unit	kg
Generated	09/11/2026 05:36:50
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/16041690/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	52.5	52.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2213
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2213
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2213
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2213
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(-PH)	0% (except PH)	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	4,3	4.3%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	4,3	4.3%	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	17	17%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	23,3	23.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	23,3	23.3%	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)	26,3	26.3%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	35	35%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	35	35%	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
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!E2221
ATIGA	2022	2022	0	AT!E2186
ATIGA	2023	2023	0	AT!F2186
ATIGA	2024	2024	0	AT!G2186
ATIGA	2025	2025	0	AT!H2186
ATIGA	2026	2026	0	AT!I2186
ATIGA	2027	2027	0	AT!J2186
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2224
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2224
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2224

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2224
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2224
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2224
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2226
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2226
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2226
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2226
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2226
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2226
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2228
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2192
AIFTA	30/12/2022	2022	5	AI!F2188
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2188
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2188
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2188
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2188
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2188
VKFTA	2022	2022	0	VK!E2186
VKFTA	2023	2023	0	VK!F2186
VKFTA	2024	2024	0	VK!G2186
VKFTA	2025	2025	0	VK!H2186
VKFTA	2026	2026	0	VK!I2186
VKFTA	2027	2027	0	VK!J2186
VCFTA	2022	2022	33	VC!D2235
VCFTA	2023	2023	33	VC!E2235
VCFTA	2024	2024	17	VC!F2235

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	17	VC!G2235
VCFTA	2026	2026	17	VC!H2235
VCFTA	2027	2027	17	VC!I2235
VN-EAEU	2022	2022	*	EAV!D2228
VN-EAEU	2023	2023	*	EAV!E2228
VN-EAEU	2024	2024	*	EAV!F2228
VN-EAEU	2025	2025	*	EAV!G2228
VN-EAEU	2026	2026	*	EAV!H2228
VN-EAEU	2027	2027	*	EAV!I2228
AHKFTA	2022	2022	*	AKH!D2240
AHKFTA	2023	2023	*	AKH!E2240
AHKFTA	2024	2024	*	AKH!F2240
AHKFTA	2025	2025	*	AKH!G2240
AHKFTA	2026	2026	*	AKH!H2240
AHKFTA	2027	2027	*	AKH!I2240
EVFTA	2022	2022	21,8	EV-NK!D2201
EVFTA	2023	2023	17,5	EV-NK!E2201
EVFTA	2024	2024	13,1	EV-NK!F2201
EVFTA	2025	2025	8,7	EV-NK!G2201
EVFTA	2026	2026	4,3	EV-NK!H2201
EVFTA	2027	2027	0	EV-NK!I2201
UKVFTA	2022	2022	21,8	UKV!D2203
UKVFTA	2023	2023	17,5	UKV!E2203
UKVFTA	2024	2024	13,1	UKV!F2203
UKVFTA	2025	2025	8,7	UKV!G2203
UKVFTA	2026	2026	4,3	UKV!H2203

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I2203
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2205
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2205
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2205
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2205
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2205
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2205
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2205
RCEP A	2022	2022	32,7	RCEPT-A!D2226
RCEP A	2023	2023	30,3	RCEPT-A!E2226
RCEP A	2024	2024	28	RCEPT-A!F2226
RCEP A	2025	2025	25,7	RCEPT-A!G2226
RCEP A	2026	2026	23,3	RCEPT-A!H2226
RCEP A	2027	2027	21	RCEPT-A!I2226
RCEP B	2022	2022	32,7	B!D2226
RCEP B	2023	2023	30,3	B!E2226
RCEP B	2024	2024	28	B!F2226
RCEP B	2025	2025	25,7	B!G2226
RCEP B	2026	2026	23,3	B!H2226
RCEP B	2027	2027	21	B!I2226
RCEP C	2022	2022	33,3	C!D2226
RCEP C	2023	2023	31,5	C!E2226
RCEP C	2024	2024	29,8	C!F2226
RCEP C	2025	2025	28	C!G2226
RCEP C	2026	2026	26,3	C!H2226
RCEP C	2027	2027	24,5	C!I2226

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	35	D!D2226
RCEP D	2023	2023	35	D!E2226
RCEP D	2024	2024	35	D!F2226
RCEP D	2025	2025	35	D!G2226
RCEP D	2026	2026	35	D!H2226
RCEP D	2027	2027	35	D!I2226
RCEP E	2022	2022	35	E!D2229
RCEP E	2023	2023	35	E!E2229
RCEP E	2024	2024	35	E!F2229
RCEP E	2025	2025	35	E!G2229
RCEP E	2026	2026	35	E!H2229
RCEP E	2027	2027	35	E!I2229
RCEP F	2022	2022	32,7	F!D2226
RCEP F	2023	2023	30,3	F!E2226
RCEP F	2024	2024	28	F!F2226
RCEP F	2025	2025	25,7	F!G2226
RCEP F	2026	2026	23,3	F!H2226
RCEP F	2027	2027	21	F!I2226
VIFTA	2024	2024	35	VI!F2076
VIFTA	2025	2025	35	VI!G2076
VIFTA	2026	2026	35	VI!H2076
VIFTA	2027	2027	35	VI!I2076

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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex D) 35%, RCEP (Annex E) 35%, VIFTA 35%: the preferential rate is equal to or higher than the MFN rate (35%) in the source tariff – claiming the FTA brings no saving.	MFN 35%		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 1604.16 has 2 lines; 1604.16.90 is distinguished from its siblings by: Other.	1604.16.10 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 1604.16.90. 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 35% for 1604.16.90 was checked against BT2026 (cell BT2026!N2213), 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
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.