Vietnam Tariff Intelligence

HS 1604.20.40 detail

HS code	1604.20.40
Description	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs / - Other prepared or preserved fish: / - - Fish paste
Unit	kg
Generated	07/11/2026 18:25:33
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/16042040/

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!K2229
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N2229
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2229
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2229
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AKFTA	0(-MY)	0% (except MY)	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
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)	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
RCEP (Annex C)	22,5	22.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	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 E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	30	30%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
ACFTA	0 (-MM)/0	0 (-MM)/0	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Needs interpretation
EVFTA	0/3,7	0 / 3,7 (several rates)	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Needs interpretation
UKVFTA	0/3,7	0 / 3,7 (several rates)	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Needs interpretation
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)			AC!2239
ATIGA	2022	2022	0	AT!E2202
ATIGA	2023	2023	0	AT!F2202
ATIGA	2024	2024	0	AT!G2202
ATIGA	2025	2025	0	AT!H2202
ATIGA	2026	2026	0	AT!I2202
ATIGA	2027	2027	0	AT!J2202
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2240
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2240
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2240

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2240
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2240
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2240
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2242
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2242
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2242
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2242
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2242
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2242
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2244
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2208
AIFTA	30/12/2022	2022	5	AI!F2204
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2204
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2204
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2204
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2204
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2204
VKFTA	2022	2022	0	VK!E2202
VKFTA	2023	2023	0	VK!F2202
VKFTA	2024	2024	0	VK!G2202
VKFTA	2025	2025	0	VK!H2202
VKFTA	2026	2026	0	VK!I2202
VKFTA	2027	2027	0	VK!J2202
VCFTA	2022	2022	33	VC!D2251
VCFTA	2023	2023	33	VC!E2251
VCFTA	2024	2024	17	VC!F2251

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	17	VC!G2251
VCFTA	2026	2026	17	VC!H2251
VCFTA	2027	2027	17	VC!I2251
VN-EAEU	2022	2022	0	EAV!D2244
VN-EAEU	2023	2023	0	EAV!E2244
VN-EAEU	2024	2024	0	EAV!F2244
VN-EAEU	2025	2025	0	EAV!G2244
VN-EAEU	2026	2026	0	EAV!H2244
VN-EAEU	2027	2027	0	EAV!I2244
AHKFTA	2022	2022	*	AKH!D2256
AHKFTA	2023	2023	*	AKH!E2256
AHKFTA	2024	2024	*	AKH!F2256
AHKFTA	2025	2025	*	AKH!G2256
AHKFTA	2026	2026	*	AKH!H2256
AHKFTA	2027	2027	*	AKH!I2256
EVFTA	2022	2022		EV-NK!2221
EVFTA	2023	2023		EV-NK!2221
EVFTA	2024	2024		EV-NK!2221
EVFTA	2025	2025		EV-NK!2221
EVFTA	2026	2026		EV-NK!2221
EVFTA	2027	2027		EV-NK!2221
UKVFTA	2022	2022		UKV!2223
UKVFTA	2023	2023		UKV!2223
UKVFTA	2024	2024		UKV!2223
UKVFTA	2025	2025		UKV!2223
UKVFTA	2026	2026		UKV!2223

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027		UKV!2223
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2221
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2221
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2221
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2221
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2221
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2221
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2221
RCEP A	2022	2022	28	RCEPT-A!D2242
RCEP A	2023	2023	26	RCEPT-A!E2242
RCEP A	2024	2024	24	RCEPT-A!F2242
RCEP A	2025	2025	22	RCEPT-A!G2242
RCEP A	2026	2026	20	RCEPT-A!H2242
RCEP A	2027	2027	18	RCEPT-A!I2242
RCEP B	2022	2022	28	B!D2242
RCEP B	2023	2023	26	B!E2242
RCEP B	2024	2024	24	B!F2242
RCEP B	2025	2025	22	B!G2242
RCEP B	2026	2026	20	B!H2242
RCEP B	2027	2027	18	B!I2242
RCEP C	2022	2022	28,5	C!D2242
RCEP C	2023	2023	27	C!E2242
RCEP C	2024	2024	25,5	C!F2242
RCEP C	2025	2025	24	C!G2242
RCEP C	2026	2026	22,5	C!H2242
RCEP C	2027	2027	21	C!I2242

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D2242
RCEP D	2023	2023	30	D!E2242
RCEP D	2024	2024	30	D!F2242
RCEP D	2025	2025	30	D!G2242
RCEP D	2026	2026	30	D!H2242
RCEP D	2027	2027	30	D!I2242
RCEP E	2022	2022	30	E!D2245
RCEP E	2023	2023	30	E!E2245
RCEP E	2024	2024	30	E!F2245
RCEP E	2025	2025	30	E!G2245
RCEP E	2026	2026	30	E!H2245
RCEP E	2027	2027	30	E!I2245
RCEP F	2022	2022	28	F!D2242
RCEP F	2023	2023	26	F!E2242
RCEP F	2024	2024	24	F!F2242
RCEP F	2025	2025	22	F!G2242
RCEP F	2026	2026	20	F!H2242
RCEP F	2027	2027	18	F!I2242
VIFTA	2024	2024	30	VI!F2092
VIFTA	2025	2025	30	VI!G2092
VIFTA	2026	2026	30	VI!H2092
VIFTA	2027	2027	30	VI!I2092

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) 30%, RCEP (Annex E) 30%, VIFTA 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 1604.20 has 5 lines; 1604.20.40 is distinguished from its siblings by: Fish paste.	1604.20.20 Fish sausages; 1604.20.30 Fish ball; 1604.20.91 In airtight containers for retail sale; 1604.20.99 Other	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 1604.20.40. 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 1604.20.40 was checked against BT2026 (cell BT2026!N2229), 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.