Vietnam Tariff Intelligence

HS 1605.10.90 detail

HS code	1605.10.90
Description	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved / - Crab: / - - Other
Unit	kg
Generated	08/11/2026 03:16:12
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/16051090/

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!K2243
Preferential (MFN)	35	35%	26/2023/NĐ-CP	2023-07-15	BT2026!N2243
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2243
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2243
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 (-MM)	0% (except MM)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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)	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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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!E2256
ATIGA	2022	2022	0	AT!E2217
ATIGA	2023	2023	0	AT!F2217
ATIGA	2024	2024	0	AT!G2217
ATIGA	2025	2025	0	AT!H2217
ATIGA	2026	2026	0	AT!I2217
ATIGA	2027	2027	0	AT!J2217
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2255
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2255
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2255

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2255
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2255
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2255
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E2257
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F2257
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2257
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2257
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2257
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2257
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2259
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2223
AIFTA	30/12/2022	2022	5	AI!F2219
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2219
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2219
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2219
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2219
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2219
VKFTA	2022	2022	0	VK!E2217
VKFTA	2023	2023	0	VK!F2217
VKFTA	2024	2024	0	VK!G2217
VKFTA	2025	2025	0	VK!H2217
VKFTA	2026	2026	0	VK!I2217
VKFTA	2027	2027	0	VK!J2217
VCFTA	2022	2022	33	VC!D2266
VCFTA	2023	2023	33	VC!E2266
VCFTA	2024	2024	5	VC!F2266

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G2266
VCFTA	2026	2026	5	VC!H2266
VCFTA	2027	2027	5	VC!I2266
VN-EAEU	2022	2022	0	EAV!D2259
VN-EAEU	2023	2023	0	EAV!E2259
VN-EAEU	2024	2024	0	EAV!F2259
VN-EAEU	2025	2025	0	EAV!G2259
VN-EAEU	2026	2026	0	EAV!H2259
VN-EAEU	2027	2027	0	EAV!I2259
VNCU	2022	2022	0	VNCU!D332
VNCU	2023 - 2027		0	VNCU!E332
AHKFTA	2022	2022	*	AKH!D2271
AHKFTA	2023	2023	*	AKH!E2271
AHKFTA	2024	2024	*	AKH!F2271
AHKFTA	2025	2025	*	AKH!G2271
AHKFTA	2026	2026	*	AKH!H2271
AHKFTA	2027	2027	*	AKH!I2271
EVFTA	2022	2022	21,8	EV-NK!D2238
EVFTA	2023	2023	17,5	EV-NK!E2238
EVFTA	2024	2024	13,1	EV-NK!F2238
EVFTA	2025	2025	8,7	EV-NK!G2238
EVFTA	2026	2026	4,3	EV-NK!H2238
EVFTA	2027	2027	0	EV-NK!I2238
UKVFTA	2022	2022	21,8	UKV!D2240
UKVFTA	2023	2023	17,5	UKV!E2240
UKVFTA	2024	2024	13,1	UKV!F2240

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	8,7	UKV!G2240
UKVFTA	2026	2026	4,3	UKV!H2240
UKVFTA	2027	2027	0	UKV!I2240
CPTPP	(I)	2021 (DERIVED)	17	CPTPP!D2236
CPTPP	(II)	2022 (DERIVED)	12,7	CPTPP!E2236
CPTPP	(III)	2023 (DERIVED)	8,5	CPTPP!F2236
CPTPP	(IV)	2024 (DERIVED)	4,2	CPTPP!G2236
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2236
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2236
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2236
RCEP A	2022	2022	32,7	RCEPT-A!D2257
RCEP A	2023	2023	30,3	RCEPT-A!E2257
RCEP A	2024	2024	28	RCEPT-A!F2257
RCEP A	2025	2025	25,7	RCEPT-A!G2257
RCEP A	2026	2026	23,3	RCEPT-A!H2257
RCEP A	2027	2027	21	RCEPT-A!I2257
RCEP B	2022	2022	32,7	B!D2257
RCEP B	2023	2023	30,3	B!E2257
RCEP B	2024	2024	28	B!F2257
RCEP B	2025	2025	25,7	B!G2257
RCEP B	2026	2026	23,3	B!H2257
RCEP B	2027	2027	21	B!I2257
RCEP C	2022	2022	33,3	C!D2257
RCEP C	2023	2023	31,5	C!E2257
RCEP C	2024	2024	29,8	C!F2257
RCEP C	2025	2025	28	C!G2257

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	26,3	C!H2257
RCEP C	2027	2027	24,5	C!I2257
RCEP D	2022	2022	35	D!D2257
RCEP D	2023	2023	35	D!E2257
RCEP D	2024	2024	35	D!F2257
RCEP D	2025	2025	35	D!G2257
RCEP D	2026	2026	35	D!H2257
RCEP D	2027	2027	35	D!I2257
RCEP E	2022	2022	35	E!D2260
RCEP E	2023	2023	35	E!E2260
RCEP E	2024	2024	35	E!F2260
RCEP E	2025	2025	35	E!G2260
RCEP E	2026	2026	35	E!H2260
RCEP E	2027	2027	35	E!I2260
RCEP F	2022	2022	32,7	F!D2257
RCEP F	2023	2023	30,3	F!E2257
RCEP F	2024	2024	28	F!F2257
RCEP F	2025	2025	25,7	F!G2257
RCEP F	2026	2026	23,3	F!H2257
RCEP F	2027	2027	21	F!I2257
VIFTA	2024	2024	35	VI!F2106
VIFTA	2025	2025	35	VI!G2106
VIFTA	2026	2026	35	VI!H2106
VIFTA	2027	2027	35	VI!I2106

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
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 1605.10 has 5 lines; 1605.10.90 is distinguished from its siblings by: Other.	1605.10.11 Swimming crabs (crabs of the family Portunidae); 1605.10.12 King crabs (crabs of the family Lithodidae); 1605.10.13 Snow crabs (crabs of the family Oregoniidae); 1605.10.14 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 1605.10.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 35% for 1605.10.90 was checked against BT2026 (cell BT2026!N2243), 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)
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.