Vietnam Tariff Intelligence

HS 1605.59.00 detail

HS code	1605.59.00
Description	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved / - Molluscs: / - - Other
Unit	kg
Generated	11/11/2026 12:02:13
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/16055900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2265
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N2265
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2265
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ2265
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 (-MM)	0% (except MM)	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	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
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	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	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	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	16,7	16.7%	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)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	18,8	18.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	25	25%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2278
ATIGA	2022	2022	0	AT!E2239
ATIGA	2023	2023	0	AT!F2239
ATIGA	2024	2024	0	AT!G2239
ATIGA	2025	2025	0	AT!H2239
ATIGA	2026	2026	0	AT!I2239
ATIGA	2027	2027	0	AT!J2239
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E2277
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2277
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2277

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2277
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2277
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2277
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2279
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2279
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2279
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2279
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2279
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2279
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2281
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H2245
AIFTA	30/12/2022	2022	5	AI!F2241
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G2241
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H2241
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I2241
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J2241
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K2241
VKFTA	2022	2022	0	VK!E2239
VKFTA	2023	2023	0	VK!F2239
VKFTA	2024	2024	0	VK!G2239
VKFTA	2025	2025	0	VK!H2239
VKFTA	2026	2026	0	VK!I2239
VKFTA	2027	2027	0	VK!J2239
VCFTA	2022	2022	25	VC!D2288
VCFTA	2023	2023	25	VC!E2288
VCFTA	2024	2024	16	VC!F2288

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G2288
VCFTA	2026	2026	16	VC!H2288
VCFTA	2027	2027	16	VC!I2288
VN-EAEU	2022	2022	0	EAV!D2281
VN-EAEU	2023	2023	0	EAV!E2281
VN-EAEU	2024	2024	0	EAV!F2281
VN-EAEU	2025	2025	0	EAV!G2281
VN-EAEU	2026	2026	0	EAV!H2281
VN-EAEU	2027	2027	0	EAV!I2281
VNCU	2022	2022	0	VNCU!D345
VNCU	2023 - 2027		0	VNCU!E345
AHKFTA	2022	2022	25	AKH!D2293
AHKFTA	2023	2023	25	AKH!E2293
AHKFTA	2024	2024	25	AKH!F2293
AHKFTA	2025	2025	25	AKH!G2293
AHKFTA	2026	2026	25	AKH!H2293
AHKFTA	2027	2027	25	AKH!I2293
EVFTA	2022	2022	15,6	EV-NK!D2260
EVFTA	2023	2023	12,5	EV-NK!E2260
EVFTA	2024	2024	9,3	EV-NK!F2260
EVFTA	2025	2025	6,2	EV-NK!G2260
EVFTA	2026	2026	3,1	EV-NK!H2260
EVFTA	2027	2027	0	EV-NK!I2260
UKVFTA	2022	2022	15,6	UKV!D2262
UKVFTA	2023	2023	12,5	UKV!E2262
UKVFTA	2024	2024	9,3	UKV!F2262

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	6,2	UKV!G2262
UKVFTA	2026	2026	3,1	UKV!H2262
UKVFTA	2027	2027	0	UKV!I2262
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2258
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2258
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2258
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2258
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2258
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2258
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2258
RCEP A	2022	2022	23,3	RCEPT-A!D2279
RCEP A	2023	2023	21,7	RCEPT-A!E2279
RCEP A	2024	2024	20	RCEPT-A!F2279
RCEP A	2025	2025	18,3	RCEPT-A!G2279
RCEP A	2026	2026	16,7	RCEPT-A!H2279
RCEP A	2027	2027	15	RCEPT-A!I2279
RCEP B	2022	2022	23,3	B!D2279
RCEP B	2023	2023	21,7	B!E2279
RCEP B	2024	2024	20	B!F2279
RCEP B	2025	2025	18,3	B!G2279
RCEP B	2026	2026	16,7	B!H2279
RCEP B	2027	2027	15	B!I2279
RCEP C	2022	2022	23,8	C!D2279
RCEP C	2023	2023	22,5	C!E2279
RCEP C	2024	2024	21,3	C!F2279
RCEP C	2025	2025	20	C!G2279

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	18,8	C!H2279
RCEP C	2027	2027	17,5	C!I2279
RCEP D	2022	2022	25	D!D2279
RCEP D	2023	2023	25	D!E2279
RCEP D	2024	2024	25	D!F2279
RCEP D	2025	2025	25	D!G2279
RCEP D	2026	2026	25	D!H2279
RCEP D	2027	2027	25	D!I2279
RCEP E	2022	2022	25	E!D2282
RCEP E	2023	2023	25	E!E2282
RCEP E	2024	2024	25	E!F2282
RCEP E	2025	2025	25	E!G2282
RCEP E	2026	2026	25	E!H2282
RCEP E	2027	2027	25	E!I2282
RCEP F	2022	2022	23,3	F!D2279
RCEP F	2023	2023	21,7	F!E2279
RCEP F	2024	2024	20	F!F2279
RCEP F	2025	2025	18,3	F!G2279
RCEP F	2026	2026	16,7	F!H2279
RCEP F	2027	2027	15	F!I2279
VIFTA	2024	2024	25	VI!F2128
VIFTA	2025	2025	25	VI!G2128
VIFTA	2026	2026	25	VI!H2128
VIFTA	2027	2027	25	VI!I2128

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	AHKFTA 25%, RCEP (Annex D) 25%, RCEP (Annex E) 25%, VIFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 1605.59.00. 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 25% for 1605.59.00 was checked against BT2026 (cell BT2026!N2265), 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.