Vietnam Tariff Intelligence

HS 2301.20.10 detail

HS code	2301.20.10
Description	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves / - Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates: / - - Of fish, with a protein content of less than 60% by weight
Unit	kg
Generated	19/11/2026 09:36:54
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://www.vietnamtariff.com/hs-code/23012010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K2864
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N2864
VAT	5/8/10	5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q2864
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
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	0	0%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E2845

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E2806
ATIGA	2023	2023	0	AT!F2806
ATIGA	2024	2024	0	AT!G2806
ATIGA	2025	2025	0	AT!H2806
ATIGA	2026	2026	0	AT!I2806
ATIGA	2027	2027	0	AT!J2806
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E2844
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F2844
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G2844
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H2844
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I2844
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J2844
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E2848
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F2848
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G2848
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H2848
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I2848
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J2848
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F2848
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H2812
AIFTA	30/12/2022	2022	0	AI!F2808
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G2808
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H2808
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I2808
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J2808
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K2808

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E2808
VKFTA	2023	2023	0	VK!F2808
VKFTA	2024	2024	0	VK!G2808
VKFTA	2025	2025	0	VK!H2808
VKFTA	2026	2026	0	VK!I2808
VKFTA	2027	2027	0	VK!J2808
VCFTA	2022	2022	0	VC!D2855
VCFTA	2023	2023	0	VC!E2855
VCFTA	2024	2024	0	VC!F2855
VCFTA	2025	2025	0	VC!G2855
VCFTA	2026	2026	0	VC!H2855
VCFTA	2027	2027	0	VC!I2855
VN-EAEU	2022	2022	0	EAV!D2852
VN-EAEU	2023	2023	0	EAV!E2852
VN-EAEU	2024	2024	0	EAV!F2852
VN-EAEU	2025	2025	0	EAV!G2852
VN-EAEU	2026	2026	0	EAV!H2852
VN-EAEU	2027	2027	0	EAV!I2852
AHKFTA	2022	2022	0	AKH!D2860
AHKFTA	2023	2023	0	AKH!E2860
AHKFTA	2024	2024	0	AKH!F2860
AHKFTA	2025	2025	0	AKH!G2860
AHKFTA	2026	2026	0	AKH!H2860
AHKFTA	2027	2027	0	AKH!I2860
EVFTA	2022	2022	0	EV-NK!D2831
EVFTA	2023	2023	0	EV-NK!E2831

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F2831
EVFTA	2025	2025	0	EV-NK!G2831
EVFTA	2026	2026	0	EV-NK!H2831
EVFTA	2027	2027	0	EV-NK!I2831
UKVFTA	2022	2022	0	UKV!D2833
UKVFTA	2023	2023	0	UKV!E2833
UKVFTA	2024	2024	0	UKV!F2833
UKVFTA	2025	2025	0	UKV!G2833
UKVFTA	2026	2026	0	UKV!H2833
UKVFTA	2027	2027	0	UKV!I2833
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D2829
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E2829
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F2829
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G2829
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H2829
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I2829
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J2829
RCEP A	2022	2022	0	RCEPT-A!D2852
RCEP A	2023	2023	0	RCEPT-A!E2852
RCEP A	2024	2024	0	RCEPT-A!F2852
RCEP A	2025	2025	0	RCEPT-A!G2852
RCEP A	2026	2026	0	RCEPT-A!H2852
RCEP A	2027	2027	0	RCEPT-A!I2852
RCEP B	2022	2022	0	B!D2852
RCEP B	2023	2023	0	B!E2852
RCEP B	2024	2024	0	B!F2852

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G2852
RCEP B	2026	2026	0	B!H2852
RCEP B	2027	2027	0	B!I2852
RCEP C	2022	2022	0	C!D2852
RCEP C	2023	2023	0	C!E2852
RCEP C	2024	2024	0	C!F2852
RCEP C	2025	2025	0	C!G2852
RCEP C	2026	2026	0	C!H2852
RCEP C	2027	2027	0	C!I2852
RCEP D	2022	2022	0	D!D2852
RCEP D	2023	2023	0	D!E2852
RCEP D	2024	2024	0	D!F2852
RCEP D	2025	2025	0	D!G2852
RCEP D	2026	2026	0	D!H2852
RCEP D	2027	2027	0	D!I2852
RCEP E	2022	2022	0	E!D2855
RCEP E	2023	2023	0	E!E2855
RCEP E	2024	2024	0	E!F2855
RCEP E	2025	2025	0	E!G2855
RCEP E	2026	2026	0	E!H2855
RCEP E	2027	2027	0	E!I2855
RCEP F	2022	2022	0	F!D2852
RCEP F	2023	2023	0	F!E2852
RCEP F	2024	2024	0	F!F2852
RCEP F	2025	2025	0	F!G2852
RCEP F	2026	2026	0	F!H2852

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I2852
VIFTA	2024	2024	0	VI!F2661
VIFTA	2025	2025	0	VI!G2661
VIFTA	2026	2026	0	VI!H2661
VIFTA	2027	2027	0	VI!I2661

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 trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2301.20 has 3 lines; 2301.20.10 is distinguished from its siblings by: Of fish, with a protein content of less than 60% by weight.	2301.20.20 Of fish, with a protein content of 60% or more by weight; 2301.20.90 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 "5/8/10".		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 2301.20.10. 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 0% for 2301.20.10 was checked against BT2026 (cell BT2026!N2864), 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 trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)

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.