Vietnam Tariff Intelligence

HS 0302.19.00 detail

HS code	0302.19.00
Description	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Salmonidae, excluding edible fish offal of subheadings 0302.91 to 0302.99: / - - Other
Unit	kg
Generated	19/11/2026 05:11:44
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/03021900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K294
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N294
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q294
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ294
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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(-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
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	4	4%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E287
ATIGA	2022	2022	0	AT!E288
ATIGA	2023	2023	0	AT!F288
ATIGA	2024	2024	0	AT!G288
ATIGA	2025	2025	0	AT!H288
ATIGA	2026	2026	0	AT!I288
ATIGA	2027	2027	0	AT!J288
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E290
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F290
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G290

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H290
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I290
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J290
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E288
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F288
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G288
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H288
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I288
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J288
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F288
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H287
AIFTA	30/12/2022	2022	0	AI!F290
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G290
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H290
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I290
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J290
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K290
VKFTA	2022	2022	0	VK!E288
VKFTA	2023	2023	0	VK!F288
VKFTA	2024	2024	0	VK!G288
VKFTA	2025	2025	0	VK!H288
VKFTA	2026	2026	0	VK!I288
VKFTA	2027	2027	0	VK!J288
VCFTA	2022	2022	10	VC!D289
VCFTA	2023	2023	8	VC!E289
VCFTA	2024	2024	7	VC!F289

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	6	VC!G289
VCFTA	2026	2026	4	VC!H289
VCFTA	2027	2027	3	VC!I289
VN-EAEU	2022	2022	5,5	EAV!D290
VN-EAEU	2023	2023	3,6	EAV!E290
VN-EAEU	2024	2024	1,8	EAV!F290
VN-EAEU	2025	2025	0	EAV!G290
VN-EAEU	2026	2026	0	EAV!H290
VN-EAEU	2027	2027	0	EAV!I290
VNCU	2022	2022	0	VNCU!D20
VNCU	2023 - 2027		0	VNCU!E20
AHKFTA	2022	2022	12	AKH!D289
AHKFTA	2023	2023	8	AKH!E289
AHKFTA	2024	2024	8	AKH!F289
AHKFTA	2025	2025	4	AKH!G289
AHKFTA	2026	2026	4	AKH!H289
AHKFTA	2027	2027	0	AKH!I289
EVFTA	2022	2022	5	EV-NK!D287
EVFTA	2023	2023	0	EV-NK!E287
EVFTA	2024	2024	0	EV-NK!F287
EVFTA	2025	2025	0	EV-NK!G287
EVFTA	2026	2026	0	EV-NK!H287
EVFTA	2027	2027	0	EV-NK!I287
UKVFTA	2022	2022	5	UKV!D289
UKVFTA	2023	2023	0	UKV!E289
UKVFTA	2024	2024	0	UKV!F289

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G289
UKVFTA	2026	2026	0	UKV!H289
UKVFTA	2027	2027	0	UKV!I289
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D289
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E289
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F289
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G289
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H289
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I289
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J289
RCEP A	2022	2022	0	RCEPT-A!D288
RCEP A	2023	2023	0	RCEPT-A!E288
RCEP A	2024	2024	0	RCEPT-A!F288
RCEP A	2025	2025	0	RCEPT-A!G288
RCEP A	2026	2026	0	RCEPT-A!H288
RCEP A	2027	2027	0	RCEPT-A!I288
RCEP B	2022	2022	0	B!D288
RCEP B	2023	2023	0	B!E288
RCEP B	2024	2024	0	B!F288
RCEP B	2025	2025	0	B!G288
RCEP B	2026	2026	0	B!H288
RCEP B	2027	2027	0	B!I288
RCEP C	2022	2022	0	C!D288
RCEP C	2023	2023	0	C!E288
RCEP C	2024	2024	0	C!F288
RCEP C	2025	2025	0	C!G288

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H288
RCEP C	2027	2027	0	C!I288
RCEP D	2022	2022	0	D!D288
RCEP D	2023	2023	0	D!E288
RCEP D	2024	2024	0	D!F288
RCEP D	2025	2025	0	D!G288
RCEP D	2026	2026	0	D!H288
RCEP D	2027	2027	0	D!I288
RCEP E	2022	2022	0	E!D288
RCEP E	2023	2023	0	E!E288
RCEP E	2024	2024	0	E!F288
RCEP E	2025	2025	0	E!G288
RCEP E	2026	2026	0	E!H288
RCEP E	2027	2027	0	E!I288
RCEP F	2022	2022	0	F!D288
RCEP F	2023	2023	0	F!E288
RCEP F	2024	2024	0	F!F288
RCEP F	2025	2025	0	F!G288
RCEP F	2026	2026	0	F!H288
RCEP F	2027	2027	0	F!I288
VIFTA	2024	2024	*	VI!F271
VIFTA	2025	2025	*	VI!G271
VIFTA	2026	2026	*	VI!H271
VIFTA	2027	2027	*	VI!I271

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
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 0302.19.00. 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 20% for 0302.19.00 was checked against BT2026 (cell BT2026!N294), 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.