Vietnam Tariff Intelligence

HS 0301.93.31 detail

HS code	0301.93.31
Description	Live fish / - Other live fish: / - - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.): / - - - Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.: / - - - - Breeding, other than fry
Unit	kg/con
Generated	05/11/2026 11:50:32
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/03019331/

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!K262
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N262
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q262
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ262
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!E254

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E255
ATIGA	2023	2023	0	AT!F255
ATIGA	2024	2024	0	AT!G255
ATIGA	2025	2025	0	AT!H255
ATIGA	2026	2026	0	AT!I255
ATIGA	2027	2027	0	AT!J255
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E257
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F257
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G257
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H257
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I257
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J257
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E255
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F255
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G255
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H255
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I255
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J255
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F255
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H254
AIFTA	30/12/2022	2022	0	AI!F257
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G257
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H257
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I257
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J257
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K257

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E255
VKFTA	2023	2023	0	VK!F255
VKFTA	2024	2024	0	VK!G255
VKFTA	2025	2025	0	VK!H255
VKFTA	2026	2026	0	VK!I255
VKFTA	2027	2027	0	VK!J255
VCFTA	2022	2022	0	VC!D256
VCFTA	2023	2023	0	VC!E256
VCFTA	2024	2024	0	VC!F256
VCFTA	2025	2025	0	VC!G256
VCFTA	2026	2026	0	VC!H256
VCFTA	2027	2027	0	VC!I256
VN-EAEU	2022	2022	0	EAV!D257
VN-EAEU	2023	2023	0	EAV!E257
VN-EAEU	2024	2024	0	EAV!F257
VN-EAEU	2025	2025	0	EAV!G257
VN-EAEU	2026	2026	0	EAV!H257
VN-EAEU	2027	2027	0	EAV!I257
AHKFTA	2022	2022	0	AKH!D256
AHKFTA	2023	2023	0	AKH!E256
AHKFTA	2024	2024	0	AKH!F256
AHKFTA	2025	2025	0	AKH!G256
AHKFTA	2026	2026	0	AKH!H256
AHKFTA	2027	2027	0	AKH!I256
EVFTA	2022	2022	5	EV-NK!D254
EVFTA	2023	2023	0	EV-NK!E254

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F254
EVFTA	2025	2025	0	EV-NK!G254
EVFTA	2026	2026	0	EV-NK!H254
EVFTA	2027	2027	0	EV-NK!I254
UKVFTA	2022	2022	5	UKV!D256
UKVFTA	2023	2023	0	UKV!E256
UKVFTA	2024	2024	0	UKV!F256
UKVFTA	2025	2025	0	UKV!G256
UKVFTA	2026	2026	0	UKV!H256
UKVFTA	2027	2027	0	UKV!I256
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D256
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E256
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F256
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G256
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H256
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I256
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J256
RCEP A	2022	2022	0	RCEPT-A!D255
RCEP A	2023	2023	0	RCEPT-A!E255
RCEP A	2024	2024	0	RCEPT-A!F255
RCEP A	2025	2025	0	RCEPT-A!G255
RCEP A	2026	2026	0	RCEPT-A!H255
RCEP A	2027	2027	0	RCEPT-A!I255
RCEP B	2022	2022	0	B!D255
RCEP B	2023	2023	0	B!E255
RCEP B	2024	2024	0	B!F255

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G255
RCEP B	2026	2026	0	B!H255
RCEP B	2027	2027	0	B!I255
RCEP C	2022	2022	0	C!D255
RCEP C	2023	2023	0	C!E255
RCEP C	2024	2024	0	C!F255
RCEP C	2025	2025	0	C!G255
RCEP C	2026	2026	0	C!H255
RCEP C	2027	2027	0	C!I255
RCEP D	2022	2022	0	D!D255
RCEP D	2023	2023	0	D!E255
RCEP D	2024	2024	0	D!F255
RCEP D	2025	2025	0	D!G255
RCEP D	2026	2026	0	D!H255
RCEP D	2027	2027	0	D!I255
RCEP E	2022	2022	0	E!D255
RCEP E	2023	2023	0	E!E255
RCEP E	2024	2024	0	E!F255
RCEP E	2025	2025	0	E!G255
RCEP E	2026	2026	0	E!H255
RCEP E	2027	2027	0	E!I255
RCEP F	2022	2022	0	F!D255
RCEP F	2023	2023	0	F!E255
RCEP F	2024	2024	0	F!F255
RCEP F	2025	2025	0	F!G255
RCEP F	2026	2026	0	F!H255

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I255
VIFTA	2024	2024	0	VI!F239
VIFTA	2025	2025	0	VI!G239
VIFTA	2026	2026	0	VI!H239
VIFTA	2027	2027	0	VI!I239

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-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0301.93 has 6 lines; 0301.93.31 is distinguished from its siblings by: Breeding, other than fry.	0301.93.21 Breeding, other than fry; 0301.93.22 Fry; 0301.93.29 Other; 0301.93.32 Fry; 0301.93.39 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0301.93.31 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0301.93.31	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 0301.93.31. 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 0301.93.31 was checked against BT2026 (cell BT2026!N262), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
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.