

Détail du SH 0304

Code SH	0304
Description	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen
Unité	
Généré le	31/10/2026 21:08:39
Version des données	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Statut de vérification	Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée.
Lien	https://mail.vietnamtariff.com/hs-code/0304/

50 lignes tarifaires sous 0304

Code SH	Description	Unité	Droit d'importation ordinaire	MFN	VAT
0304.31.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): / - - Tilapias (Oreochromis spp.)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.32.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): / - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.33.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): / - - Nile Perch (Lates niloticus)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)

Code SH	Description	Unité	Droit d'importation ordinaire	MFN	VAT
0304.39.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): / - - Other	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.41.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.42.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.43.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.44.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.45.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Swordfish (<i>Xiphias gladius</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.46.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Toothfish (<i>Dissostichus</i> spp.)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.47.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Dogfish and other sharks	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.48.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Rays and skates (<i>Rajidae</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)

Code SH	Description	Unité	Droit d'importation ordinaire	MFN	VAT
0304.49.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Other	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.51.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.52.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Salmonidae	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.53.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.54.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Swordfish (<i>Xiphias gladius</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.55.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Toothfish (<i>Dissostichus</i> spp.)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.56.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Dogfish and other sharks	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.57.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Rays and skates (<i>Rajidae</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.59.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Other	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)

Code SH	Description	Unité	Droit d'importation ordinaire	MFN	VAT
0304.61.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): / - - Tilapias (<i>Oreochromis</i> spp.)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.62.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): / - - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.63.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): / - - Nile Perch (<i>Lates niloticus</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.69.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.): / - - Other	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.71.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: / - - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.72.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: / - - Haddock (<i>Melanogrammus aeglefinus</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.73.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: / - - Coalfish (<i>Pollachius virens</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.74.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: / - - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)

Code SH	Description	Unité	Droit d'importation ordinaire	MFN	VAT
0304.75.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: / - - Alaska Pollock (<i>Theragra chalcogramma</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.79.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: / - - Other	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.81.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.82.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.83.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.84.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Swordfish (<i>Xiphias gladius</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.85.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Toothfish (<i>Dissostichus</i> spp.)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.86.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.87.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.88.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Dogfish, other sharks, rays and skates (<i>Rajidae</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)

Code SH	Description	Unité	Droit d'importation ordinaire	MFN	VAT
0304.89.10	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Other: / - - Mahi-mahi (<i>Coryphaena hippurus</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.89.90	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Other: / - - Other	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.91.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Swordfish (<i>Xiphias gladius</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.92.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Toothfish (<i>Dissostichus</i> spp.)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.93.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.94.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Alaska Pollock (<i>Theragra chalcogramma</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.95.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (<i>Theragra chalcogramma</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.96.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Dogfish and other sharks	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.97.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Rays and skates (<i>Rajidae</i>)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)

Code SH	Description	Unité	Droit d'importation ordinaire	MFN	VAT
0304.99.10	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Other: / - - - Surimi (minced fish meat)	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)
0304.99.90	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Other: / - - - Other	kg	22,5%	15%	* / 5 / 8 / 10 (plusieurs taux)

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.