Vietnam Tariff Intelligence

HS 0301.11.92 detail

HS code	0301.11.92
Description	Live fish / - Ornamental fish: / - - Freshwater: / - - - Other: / - - - - Goldfish (Carassius auratus)
Unit	kg/con
Generated	04/11/2026 16:21:22
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/03011192/

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!K246
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N246
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q246
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ246
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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!E238
ATIGA	2022	2022	0	AT!E239

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F239
ATIGA	2024	2024	0	AT!G239
ATIGA	2025	2025	0	AT!H239
ATIGA	2026	2026	0	AT!I239
ATIGA	2027	2027	0	AT!J239
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E241
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F241
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G241
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H241
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I241
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J241
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E239
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F239
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G239
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H239
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I239
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J239
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F239
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H238
AIFTA	30/12/2022	2022	0	AI!F241
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G241
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H241
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I241
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J241
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K241
VKFTA	2022	2022	0	VK!E239

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F239
VKFTA	2024	2024	0	VK!G239
VKFTA	2025	2025	0	VK!H239
VKFTA	2026	2026	0	VK!I239
VKFTA	2027	2027	0	VK!J239
VCFTA	2022	2022	4	VC!D240
VCFTA	2023	2023	2	VC!E240
VCFTA	2024	2024	0	VC!F240
VCFTA	2025	2025	0	VC!G240
VCFTA	2026	2026	0	VC!H240
VCFTA	2027	2027	0	VC!I240
VN-EAEU	2022	2022	0	EAV!D241
VN-EAEU	2023	2023	0	EAV!E241
VN-EAEU	2024	2024	0	EAV!F241
VN-EAEU	2025	2025	0	EAV!G241
VN-EAEU	2026	2026	0	EAV!H241
VN-EAEU	2027	2027	0	EAV!I241
AHKFTA	2022	2022	12	AKH!D240
AHKFTA	2023	2023	8	AKH!E240
AHKFTA	2024	2024	8	AKH!F240
AHKFTA	2025	2025	4	AKH!G240
AHKFTA	2026	2026	4	AKH!H240
AHKFTA	2027	2027	0	AKH!I240
EVFTA	2022	2022	5	EV-NK!D238
EVFTA	2023	2023	0	EV-NK!E238
EVFTA	2024	2024	0	EV-NK!F238

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G238
EVFTA	2026	2026	0	EV-NK!H238
EVFTA	2027	2027	0	EV-NK!I238
UKVFTA	2022	2022	5	UKV!D240
UKVFTA	2023	2023	0	UKV!E240
UKVFTA	2024	2024	0	UKV!F240
UKVFTA	2025	2025	0	UKV!G240
UKVFTA	2026	2026	0	UKV!H240
UKVFTA	2027	2027	0	UKV!I240
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D240
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E240
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F240
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G240
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H240
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I240
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J240
RCEP A	2022	2022	0	RCEPT-A!D239
RCEP A	2023	2023	0	RCEPT-A!E239
RCEP A	2024	2024	0	RCEPT-A!F239
RCEP A	2025	2025	0	RCEPT-A!G239
RCEP A	2026	2026	0	RCEPT-A!H239
RCEP A	2027	2027	0	RCEPT-A!I239
RCEP B	2022	2022	0	B!D239
RCEP B	2023	2023	0	B!E239
RCEP B	2024	2024	0	B!F239
RCEP B	2025	2025	0	B!G239

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H239
RCEP B	2027	2027	0	B!I239
RCEP C	2022	2022	0	C!D239
RCEP C	2023	2023	0	C!E239
RCEP C	2024	2024	0	C!F239
RCEP C	2025	2025	0	C!G239
RCEP C	2026	2026	0	C!H239
RCEP C	2027	2027	0	C!I239
RCEP D	2022	2022	0	D!D239
RCEP D	2023	2023	0	D!E239
RCEP D	2024	2024	0	D!F239
RCEP D	2025	2025	0	D!G239
RCEP D	2026	2026	0	D!H239
RCEP D	2027	2027	0	D!I239
RCEP E	2022	2022	0	E!D239
RCEP E	2023	2023	0	E!E239
RCEP E	2024	2024	0	E!F239
RCEP E	2025	2025	0	E!G239
RCEP E	2026	2026	0	E!H239
RCEP E	2027	2027	0	E!I239
RCEP F	2022	2022	0	F!D239
RCEP F	2023	2023	0	F!E239
RCEP F	2024	2024	0	F!F239
RCEP F	2025	2025	0	F!G239
RCEP F	2026	2026	0	F!H239
RCEP F	2027	2027	0	F!I239

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	20	VI!F223
VIFTA	2025	2025	20	VI!G223
VIFTA	2026	2026	20	VI!H223
VIFTA	2027	2027	20	VI!I223

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-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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0301.11 has 6 lines; 0301.11.92 is distinguished from its siblings by: Goldfish (Carassius auratus).	0301.11.10 Fry; 0301.11.91 Koi carp (Cyprinus carpio); 0301.11.93 Siamese fighting fish (Beta splendens); 0301.11.95 Arowanas (Scleropages formosus); 0301.11.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 0301.11.92. 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 0301.11.92 was checked against BT2026 (cell BT2026!N246), 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)
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.