Vietnam Tariff Intelligence

HS 0301.91.00 detail

HS code	0301.91.00
Description	Live fish / - Other live fish: / - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)
Unit	kg/con
Generated	02/11/2026 20:33:06
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/03019100/

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!K254
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N254
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q254
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ254
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
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(-LA)	0% (except LA)	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!E246

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E247
ATIGA	2023	2023	0	AT!F247
ATIGA	2024	2024	0	AT!G247
ATIGA	2025	2025	0	AT!H247
ATIGA	2026	2026	0	AT!I247
ATIGA	2027	2027	0	AT!J247
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E249
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F249
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G249
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H249
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I249
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J249
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E247
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F247
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G247
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H247
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I247
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J247
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F247
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H246
AIFTA	30/12/2022	2022	0	AI!F249
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G249
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H249
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I249
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J249
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K249

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E247
VKFTA	2023	2023	0	VK!F247
VKFTA	2024	2024	0	VK!G247
VKFTA	2025	2025	0	VK!H247
VKFTA	2026	2026	0	VK!I247
VKFTA	2027	2027	0	VK!J247
VCFTA	2022	2022	4	VC!D248
VCFTA	2023	2023	2	VC!E248
VCFTA	2024	2024	0	VC!F248
VCFTA	2025	2025	0	VC!G248
VCFTA	2026	2026	0	VC!H248
VCFTA	2027	2027	0	VC!I248
VN-EAEU	2022	2022	0	EAV!D249
VN-EAEU	2023	2023	0	EAV!E249
VN-EAEU	2024	2024	0	EAV!F249
VN-EAEU	2025	2025	0	EAV!G249
VN-EAEU	2026	2026	0	EAV!H249
VN-EAEU	2027	2027	0	EAV!I249
AHKFTA	2022	2022	12	AKH!D248
AHKFTA	2023	2023	8	AKH!E248
AHKFTA	2024	2024	8	AKH!F248
AHKFTA	2025	2025	4	AKH!G248
AHKFTA	2026	2026	4	AKH!H248
AHKFTA	2027	2027	0	AKH!I248
EVFTA	2022	2022	5	EV-NK!D246
EVFTA	2023	2023	0	EV-NK!E246

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F246
EVFTA	2025	2025	0	EV-NK!G246
EVFTA	2026	2026	0	EV-NK!H246
EVFTA	2027	2027	0	EV-NK!I246
UKVFTA	2022	2022	5	UKV!D248
UKVFTA	2023	2023	0	UKV!E248
UKVFTA	2024	2024	0	UKV!F248
UKVFTA	2025	2025	0	UKV!G248
UKVFTA	2026	2026	0	UKV!H248
UKVFTA	2027	2027	0	UKV!I248
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D248
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E248
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F248
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G248
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H248
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I248
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J248
RCEP A	2022	2022	0	RCEPT-A!D247
RCEP A	2023	2023	0	RCEPT-A!E247
RCEP A	2024	2024	0	RCEPT-A!F247
RCEP A	2025	2025	0	RCEPT-A!G247
RCEP A	2026	2026	0	RCEPT-A!H247
RCEP A	2027	2027	0	RCEPT-A!I247
RCEP B	2022	2022	0	B!D247
RCEP B	2023	2023	0	B!E247
RCEP B	2024	2024	0	B!F247

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G247
RCEP B	2026	2026	0	B!H247
RCEP B	2027	2027	0	B!I247
RCEP C	2022	2022	0	C!D247
RCEP C	2023	2023	0	C!E247
RCEP C	2024	2024	0	C!F247
RCEP C	2025	2025	0	C!G247
RCEP C	2026	2026	0	C!H247
RCEP C	2027	2027	0	C!I247
RCEP D	2022	2022	0	D!D247
RCEP D	2023	2023	0	D!E247
RCEP D	2024	2024	0	D!F247
RCEP D	2025	2025	0	D!G247
RCEP D	2026	2026	0	D!H247
RCEP D	2027	2027	0	D!I247
RCEP E	2022	2022	0	E!D247
RCEP E	2023	2023	0	E!E247
RCEP E	2024	2024	0	E!F247
RCEP E	2025	2025	0	E!G247
RCEP E	2026	2026	0	E!H247
RCEP E	2027	2027	0	E!I247
RCEP F	2022	2022	0	F!D247
RCEP F	2023	2023	0	F!E247
RCEP F	2024	2024	0	F!F247
RCEP F	2025	2025	0	F!G247
RCEP F	2026	2026	0	F!H247

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I247
VIFTA	2024	2024	20	VI!F231
VIFTA	2025	2025	20	VI!G231
VIFTA	2026	2026	20	VI!H231
VIFTA	2027	2027	20	VI!I231

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
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
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 0301.91.00. 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 0301.91.00 was checked against BT2026 (cell BT2026!N254), 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.