Vietnam Tariff Intelligence

HS 0301.93.32 detail

HS code	0301.93.32
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.: / - - - - Fry
Unit	kg/con
Generated	05/11/2026 02:43:42
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/03019332/

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!K263
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N263
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q263
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ263
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
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(-KH)	0% (except KH)	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
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
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E255
ATIGA	2022	2022	0	AT!E256
ATIGA	2023	2023	0	AT!F256
ATIGA	2024	2024	0	AT!G256
ATIGA	2025	2025	0	AT!H256
ATIGA	2026	2026	0	AT!I256
ATIGA	2027	2027	0	AT!J256
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E258
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F258
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G258
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H258

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I258
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J258
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E256
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F256
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G256
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H256
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I256
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J256
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F256
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H255
AIFTA	30/12/2022	2022	0	AI!F258
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G258
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H258
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I258
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J258
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K258
VKFTA	2022	2022	0	VK!E256
VKFTA	2023	2023	0	VK!F256
VKFTA	2024	2024	0	VK!G256
VKFTA	2025	2025	0	VK!H256
VKFTA	2026	2026	0	VK!I256
VKFTA	2027	2027	0	VK!J256
VCFTA	2022	2022	0	VC!D257
VCFTA	2023	2023	0	VC!E257
VCFTA	2024	2024	0	VC!F257
VCFTA	2025	2025	0	VC!G257

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H257
VCFTA	2027	2027	0	VC!I257
VN-EAEU	2022	2022	0	EAV!D258
VN-EAEU	2023	2023	0	EAV!E258
VN-EAEU	2024	2024	0	EAV!F258
VN-EAEU	2025	2025	0	EAV!G258
VN-EAEU	2026	2026	0	EAV!H258
VN-EAEU	2027	2027	0	EAV!I258
AHKFTA	2022	2022	0	AKH!D257
AHKFTA	2023	2023	0	AKH!E257
AHKFTA	2024	2024	0	AKH!F257
AHKFTA	2025	2025	0	AKH!G257
AHKFTA	2026	2026	0	AKH!H257
AHKFTA	2027	2027	0	AKH!I257
EVFTA	2022	2022	0	EV-NK!D255
EVFTA	2023	2023	0	EV-NK!E255
EVFTA	2024	2024	0	EV-NK!F255
EVFTA	2025	2025	0	EV-NK!G255
EVFTA	2026	2026	0	EV-NK!H255
EVFTA	2027	2027	0	EV-NK!I255
UKVFTA	2022	2022	0	UKV!D257
UKVFTA	2023	2023	0	UKV!E257
UKVFTA	2024	2024	0	UKV!F257
UKVFTA	2025	2025	0	UKV!G257
UKVFTA	2026	2026	0	UKV!H257
UKVFTA	2027	2027	0	UKV!I257

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D257
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E257
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F257
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G257
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H257
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I257
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J257
RCEP A	2022	2022	0	RCEPT-A!D256
RCEP A	2023	2023	0	RCEPT-A!E256
RCEP A	2024	2024	0	RCEPT-A!F256
RCEP A	2025	2025	0	RCEPT-A!G256
RCEP A	2026	2026	0	RCEPT-A!H256
RCEP A	2027	2027	0	RCEPT-A!I256
RCEP B	2022	2022	0	B!D256
RCEP B	2023	2023	0	B!E256
RCEP B	2024	2024	0	B!F256
RCEP B	2025	2025	0	B!G256
RCEP B	2026	2026	0	B!H256
RCEP B	2027	2027	0	B!I256
RCEP C	2022	2022	0	C!D256
RCEP C	2023	2023	0	C!E256
RCEP C	2024	2024	0	C!F256
RCEP C	2025	2025	0	C!G256
RCEP C	2026	2026	0	C!H256
RCEP C	2027	2027	0	C!I256
RCEP D	2022	2022	0	D!D256

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E256
RCEP D	2024	2024	0	D!F256
RCEP D	2025	2025	0	D!G256
RCEP D	2026	2026	0	D!H256
RCEP D	2027	2027	0	D!I256
RCEP E	2022	2022	0	E!D256
RCEP E	2023	2023	0	E!E256
RCEP E	2024	2024	0	E!F256
RCEP E	2025	2025	0	E!G256
RCEP E	2026	2026	0	E!H256
RCEP E	2027	2027	0	E!I256
RCEP F	2022	2022	0	F!D256
RCEP F	2023	2023	0	F!E256
RCEP F	2024	2024	0	F!F256
RCEP F	2025	2025	0	F!G256
RCEP F	2026	2026	0	F!H256
RCEP F	2027	2027	0	F!I256
VIFTA	2024	2024	17.1	VI!F240
VIFTA	2025	2025	14.3	VI!G240
VIFTA	2026	2026	11.4	VI!H240
VIFTA	2027	2027	8.6	VI!I240

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 11.4%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 0301.93 has 6 lines; 0301.93.32 is distinguished from its siblings by: Fry.	0301.93.21 Breeding, other than fry; 0301.93.22 Fry; 0301.93.29 Other; 0301.93.31 Breeding, other than 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	0301.93.32 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0301.93.32	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
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 0301.93.32. 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 0301.93.32 was checked against BT2026 (cell BT2026!N263), 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.