Vietnam Tariff Intelligence

HS 0302.23.00 detail

HS code	0302.23.00
Description	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99: / - - Sole (Solea spp.)
Unit	kg
Generated	04/11/2026 10:03:03
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/03022300/

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!K298
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N298
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q298
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ298
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E291
ATIGA	2022	2022	0	AT!E292
ATIGA	2023	2023	0	AT!F292
ATIGA	2024	2024	0	AT!G292
ATIGA	2025	2025	0	AT!H292
ATIGA	2026	2026	0	AT!I292
ATIGA	2027	2027	0	AT!J292
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E294
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F294
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G294

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H294
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I294
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J294
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E292
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F292
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G292
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H292
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I292
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J292
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F292
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H291
AIFTA	30/12/2022	2022	0	AI!F294
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G294
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H294
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I294
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J294
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K294
VKFTA	2022	2022	0	VK!E292
VKFTA	2023	2023	0	VK!F292
VKFTA	2024	2024	0	VK!G292
VKFTA	2025	2025	0	VK!H292
VKFTA	2026	2026	0	VK!I292
VKFTA	2027	2027	0	VK!J292
VCFTA	2022	2022	4	VC!D293
VCFTA	2023	2023	2	VC!E293
VCFTA	2024	2024	0	VC!F293

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G293
VCFTA	2026	2026	0	VC!H293
VCFTA	2027	2027	0	VC!I293
VN-EAEU	2022	2022	0	EAV!D294
VN-EAEU	2023	2023	0	EAV!E294
VN-EAEU	2024	2024	0	EAV!F294
VN-EAEU	2025	2025	0	EAV!G294
VN-EAEU	2026	2026	0	EAV!H294
VN-EAEU	2027	2027	0	EAV!I294
AHKFTA	2022	2022	12	AKH!D293
AHKFTA	2023	2023	8	AKH!E293
AHKFTA	2024	2024	8	AKH!F293
AHKFTA	2025	2025	4	AKH!G293
AHKFTA	2026	2026	4	AKH!H293
AHKFTA	2027	2027	0	AKH!I293
EVFTA	2022	2022	5	EV-NK!D291
EVFTA	2023	2023	0	EV-NK!E291
EVFTA	2024	2024	0	EV-NK!F291
EVFTA	2025	2025	0	EV-NK!G291
EVFTA	2026	2026	0	EV-NK!H291
EVFTA	2027	2027	0	EV-NK!I291
UKVFTA	2022	2022	5	UKV!D293
UKVFTA	2023	2023	0	UKV!E293
UKVFTA	2024	2024	0	UKV!F293
UKVFTA	2025	2025	0	UKV!G293
UKVFTA	2026	2026	0	UKV!H293

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I293
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D293
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E293
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F293
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G293
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H293
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I293
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J293
RCEP A	2022	2022	0	RCEPT-A!D292
RCEP A	2023	2023	0	RCEPT-A!E292
RCEP A	2024	2024	0	RCEPT-A!F292
RCEP A	2025	2025	0	RCEPT-A!G292
RCEP A	2026	2026	0	RCEPT-A!H292
RCEP A	2027	2027	0	RCEPT-A!I292
RCEP B	2022	2022	0	B!D292
RCEP B	2023	2023	0	B!E292
RCEP B	2024	2024	0	B!F292
RCEP B	2025	2025	0	B!G292
RCEP B	2026	2026	0	B!H292
RCEP B	2027	2027	0	B!I292
RCEP C	2022	2022	0	C!D292
RCEP C	2023	2023	0	C!E292
RCEP C	2024	2024	0	C!F292
RCEP C	2025	2025	0	C!G292
RCEP C	2026	2026	0	C!H292
RCEP C	2027	2027	0	C!I292

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D292
RCEP D	2023	2023	0	D!E292
RCEP D	2024	2024	0	D!F292
RCEP D	2025	2025	0	D!G292
RCEP D	2026	2026	0	D!H292
RCEP D	2027	2027	0	D!I292
RCEP E	2022	2022	0	E!D292
RCEP E	2023	2023	0	E!E292
RCEP E	2024	2024	0	E!F292
RCEP E	2025	2025	0	E!G292
RCEP E	2026	2026	0	E!H292
RCEP E	2027	2027	0	E!I292
RCEP F	2022	2022	0	F!D292
RCEP F	2023	2023	0	F!E292
RCEP F	2024	2024	0	F!F292
RCEP F	2025	2025	0	F!G292
RCEP F	2026	2026	0	F!H292
RCEP F	2027	2027	0	F!I292
VIFTA	2024	2024	*	VI!F275
VIFTA	2025	2025	*	VI!G275
VIFTA	2026	2026	*	VI!H275
VIFTA	2027	2027	*	VI!I275

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
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 0302.23.00. 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 0302.23.00 was checked against BT2026 (cell BT2026!N298), 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
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.