

## HS 0302.81.00 detail

|                     |                                                                                                                                                                                                   |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0302.81.00                                                                                                                                                                                        |
| Description         | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99: / - - Dogfish and other sharks |
| Unit                | kg                                                                                                                                                                                                |
| Generated           | 30/10/2026 16:09:57                                                                                                                                                                               |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/03028100/">https://mail.vietnamtariff.com/hs-code/03028100/</a>                                                                                   |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                           | Legal basis    | effective  | Source       |
|----------------------|--------------|--------------------------------|----------------|------------|--------------|
| Ordinary import duty | 22.5         | 22.5%                          | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K335  |
| Preferential (MFN)   | 15           | 15%                            | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N335  |
| VAT                  | *5/8/10      | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q335  |
| Excise tax           |              | No data                        |                |            |              |
| Environmental tax    |              | No data                        |                |            |              |
| Export duty          | 0            | 0%                             | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ335 |
| 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(-MY)       | 0% (except MY) | 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  | 3            | 3%             | 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!E328 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E329 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F329 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G329 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H329 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I329 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J329 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E331 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F331 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G331 |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H331   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I331   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J331   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4            | VJ!E329   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F329   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G329   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H329   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I329   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J329   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F329   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H328 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F331   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G331   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H331   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I331   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J331   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K331   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E329   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F329   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G329   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H329   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I329   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J329   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D330   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E330   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F330   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G330    |
| VCFTA   | 2026   | 2026 | 0            | VC!H330    |
| VCFTA   | 2027   | 2027 | 0            | VC!I330    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D331   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E331   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F331   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G331   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H331   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I331   |
| AHKFTA  | 2022   | 2022 | 9            | AKH!D330   |
| AHKFTA  | 2023   | 2023 | 6            | AKH!E330   |
| AHKFTA  | 2024   | 2024 | 6            | AKH!F330   |
| AHKFTA  | 2025   | 2025 | 3            | AKH!G330   |
| AHKFTA  | 2026   | 2026 | 3            | AKH!H330   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I330   |
| EVFTA   | 2022   | 2022 | 3,7          | EV-NK!D328 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E328 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F328 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G328 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H328 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I328 |
| UKVFTA  | 2022   | 2022 | 3,7          | UKV!D330   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E330   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F330   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G330   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H330   |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I330     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D330   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E330   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F330   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G330   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H330   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I330   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J330   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D329 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E329 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F329 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G329 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H329 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I329 |
| RCEP B | 2022   | 2022           | 0            | B!D329       |
| RCEP B | 2023   | 2023           | 0            | B!E329       |
| RCEP B | 2024   | 2024           | 0            | B!F329       |
| RCEP B | 2025   | 2025           | 0            | B!G329       |
| RCEP B | 2026   | 2026           | 0            | B!H329       |
| RCEP B | 2027   | 2027           | 0            | B!I329       |
| RCEP C | 2022   | 2022           | 0            | C!D329       |
| RCEP C | 2023   | 2023           | 0            | C!E329       |
| RCEP C | 2024   | 2024           | 0            | C!F329       |
| RCEP C | 2025   | 2025           | 0            | C!G329       |
| RCEP C | 2026   | 2026           | 0            | C!H329       |
| RCEP C | 2027   | 2027           | 0            | C!I329       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP D | 2022   | 2022 | 0            | D!D329  |
| RCEP D | 2023   | 2023 | 0            | D!E329  |
| RCEP D | 2024   | 2024 | 0            | D!F329  |
| RCEP D | 2025   | 2025 | 0            | D!G329  |
| RCEP D | 2026   | 2026 | 0            | D!H329  |
| RCEP D | 2027   | 2027 | 0            | D!I329  |
| RCEP E | 2022   | 2022 | 0            | E!D329  |
| RCEP E | 2023   | 2023 | 0            | E!E329  |
| RCEP E | 2024   | 2024 | 0            | E!F329  |
| RCEP E | 2025   | 2025 | 0            | E!G329  |
| RCEP E | 2026   | 2026 | 0            | E!H329  |
| RCEP E | 2027   | 2027 | 0            | E!I329  |
| RCEP F | 2022   | 2022 | 0            | F!D329  |
| RCEP F | 2023   | 2023 | 0            | F!E329  |
| RCEP F | 2024   | 2024 | 0            | F!F329  |
| RCEP F | 2025   | 2025 | 0            | F!G329  |
| RCEP F | 2026   | 2026 | 0            | F!H329  |
| RCEP F | 2027   | 2027 | 0            | F!I329  |
| VIFTA  | 2024   | 2024 | *            | VI!F312 |
| VIFTA  | 2025   | 2025 | *            | VI!G312 |
| VIFTA  | 2026   | 2026 | *            | VI!H312 |
| VIFTA  | 2027   | 2027 | *            | VI!I312 |

**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): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT) |  | 17/2023/TT-BNNPTNT | Read the referenced instruments.                                                                         | 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 0302.81.00. 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 15% for 0302.81.00 was checked against BT2026 (cell BT2026!N335), 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                                                                                             |
|---------------------------------------------------------------------------------------------------------|
| HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT) |
| 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.