Vietnam Tariff Intelligence

HS 0303.46.00 detail

HS code	0303.46.00
Description	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Southern bluefin tunas (Thunnus maccoyii)
Unit	kg
Generated	03/11/2026 04:32:59
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/03034600/

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!K388
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N388
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q388
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ388
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
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

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!E382
ATIGA	2022	2022	0	AT!E383
ATIGA	2023	2023	0	AT!F383
ATIGA	2024	2024	0	AT!G383
ATIGA	2025	2025	0	AT!H383
ATIGA	2026	2026	0	AT!I383
ATIGA	2027	2027	0	AT!J383
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E385
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F385
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G385
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H385

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I385
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J385
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E383
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F383
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G383
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H383
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I383
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J383
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F383
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H382
AIFTA	30/12/2022	2022	0	AI!F385
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G385
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H385
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I385
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J385
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K385
VKFTA	2022	2022	0	VK!E383
VKFTA	2023	2023	0	VK!F383
VKFTA	2024	2024	0	VK!G383
VKFTA	2025	2025	0	VK!H383
VKFTA	2026	2026	0	VK!I383
VKFTA	2027	2027	0	VK!J383
VCFTA	2022	2022	4	VC!D384
VCFTA	2023	2023	2	VC!E384
VCFTA	2024	2024	0	VC!F384
VCFTA	2025	2025	0	VC!G384

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H384
VCFTA	2027	2027	0	VC!I384
VN-EAEU	2022	2022	0	EAV!D385
VN-EAEU	2023	2023	0	EAV!E385
VN-EAEU	2024	2024	0	EAV!F385
VN-EAEU	2025	2025	0	EAV!G385
VN-EAEU	2026	2026	0	EAV!H385
VN-EAEU	2027	2027	0	EAV!I385
AHKFTA	2022	2022	9	AKH!D384
AHKFTA	2023	2023	6	AKH!E384
AHKFTA	2024	2024	6	AKH!F384
AHKFTA	2025	2025	3	AKH!G384
AHKFTA	2026	2026	3	AKH!H384
AHKFTA	2027	2027	0	AKH!I384
EVFTA	2022	2022	3,7	EV-NK!D382
EVFTA	2023	2023	0	EV-NK!E382
EVFTA	2024	2024	0	EV-NK!F382
EVFTA	2025	2025	0	EV-NK!G382
EVFTA	2026	2026	0	EV-NK!H382
EVFTA	2027	2027	0	EV-NK!I382
UKVFTA	2022	2022	3,7	UKV!D384
UKVFTA	2023	2023	0	UKV!E384
UKVFTA	2024	2024	0	UKV!F384
UKVFTA	2025	2025	0	UKV!G384
UKVFTA	2026	2026	0	UKV!H384
UKVFTA	2027	2027	0	UKV!I384

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D384
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E384
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F384
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G384
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H384
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I384
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J384
RCEP A	2022	2022	0	RCEPT-A!D383
RCEP A	2023	2023	0	RCEPT-A!E383
RCEP A	2024	2024	0	RCEPT-A!F383
RCEP A	2025	2025	0	RCEPT-A!G383
RCEP A	2026	2026	0	RCEPT-A!H383
RCEP A	2027	2027	0	RCEPT-A!I383
RCEP B	2022	2022	0	B!D383
RCEP B	2023	2023	0	B!E383
RCEP B	2024	2024	0	B!F383
RCEP B	2025	2025	0	B!G383
RCEP B	2026	2026	0	B!H383
RCEP B	2027	2027	0	B!I383
RCEP C	2022	2022	0	C!D383
RCEP C	2023	2023	0	C!E383
RCEP C	2024	2024	0	C!F383
RCEP C	2025	2025	0	C!G383
RCEP C	2026	2026	0	C!H383
RCEP C	2027	2027	0	C!I383
RCEP D	2022	2022	0	D!D383

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E383
RCEP D	2024	2024	0	D!F383
RCEP D	2025	2025	0	D!G383
RCEP D	2026	2026	0	D!H383
RCEP D	2027	2027	0	D!I383
RCEP E	2022	2022	0	E!D383
RCEP E	2023	2023	0	E!E383
RCEP E	2024	2024	0	E!F383
RCEP E	2025	2025	0	E!G383
RCEP E	2026	2026	0	E!H383
RCEP E	2027	2027	0	E!I383
RCEP F	2022	2022	0	F!D383
RCEP F	2023	2023	0	F!E383
RCEP F	2024	2024	0	F!F383
RCEP F	2025	2025	0	F!G383
RCEP F	2026	2026	0	F!H383
RCEP F	2027	2027	0	F!I383
VIFTA	2024	2024	*	VI!F365
VIFTA	2025	2025	*	VI!G365
VIFTA	2026	2026	*	VI!H365
VIFTA	2027	2027	*	VI!I365

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 0303.46.00. 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 0303.46.00 was checked against BT2026 (cell BT2026!N388), 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.