Vietnam Tariff Intelligence

HS 0303.54.20 detail

HS code	0303.54.20
Description	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus): / - - - Pacific mackerel (Scomber japonicus)
Unit	kg
Generated	05/11/2026 16:06:57
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	https://mail.vietnamtariff.com/hs-code/03035420/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	19.5	19.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K397
Preferential (MFN)	13	13%	26/2023/NĐ-CP	2023-07-15	BT2026!N397
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q397
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ397
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
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-PH, TH)	0% (except PH, TH)	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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	7,1	7.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E391
ATIGA	2022	2022	0	AT!E392
ATIGA	2023	2023	0	AT!F392
ATIGA	2024	2024	0	AT!G392
ATIGA	2025	2025	0	AT!H392
ATIGA	2026	2026	0	AT!I392
ATIGA	2027	2027	0	AT!J392
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E394

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F394
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G394
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H394
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I394
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J394
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E392
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F392
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G392
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H392
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I392
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J392
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F392
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H391
AIFTA	30/12/2022	2022	18	AI!F394
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G394
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H394
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I394
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J394
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K394
VKFTA	2022	2022	0	VK!E392
VKFTA	2023	2023	0	VK!F392
VKFTA	2024	2024	0	VK!G392
VKFTA	2025	2025	0	VK!H392
VKFTA	2026	2026	0	VK!I392
VKFTA	2027	2027	0	VK!J392
VCFTA	2022	2022	8	VC!D393

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	6	VC!E393
VCFTA	2024	2024	5	VC!F393
VCFTA	2025	2025	5	VC!G393
VCFTA	2026	2026	5	VC!H393
VCFTA	2027	2027	5	VC!I393
VN-EAEU	2022	2022	0	EAV!D394
VN-EAEU	2023	2023	0	EAV!E394
VN-EAEU	2024	2024	0	EAV!F394
VN-EAEU	2025	2025	0	EAV!G394
VN-EAEU	2026	2026	0	EAV!H394
VN-EAEU	2027	2027	0	EAV!I394
AHKFTA	2022	2022	8	AKH!D393
AHKFTA	2023	2023	5	AKH!E393
AHKFTA	2024	2024	5	AKH!F393
AHKFTA	2025	2025	3	AKH!G393
AHKFTA	2026	2026	3	AKH!H393
AHKFTA	2027	2027	0	AKH!I393
EVFTA	2022	2022	3	EV-NK!D391
EVFTA	2023	2023	0	EV-NK!E391
EVFTA	2024	2024	0	EV-NK!F391
EVFTA	2025	2025	0	EV-NK!G391
EVFTA	2026	2026	0	EV-NK!H391
EVFTA	2027	2027	0	EV-NK!I391
UKVFTA	2022	2022	3	UKV!D393
UKVFTA	2023	2023	0	UKV!E393
UKVFTA	2024	2024	0	UKV!F393

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G393
UKVFTA	2026	2026	0	UKV!H393
UKVFTA	2027	2027	0	UKV!I393
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D393
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E393
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F393
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G393
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H393
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I393
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J393
RCEP A	2022	2022	11,7	RCEPT-A!D392
RCEP A	2023	2023	10,4	RCEPT-A!E392
RCEP A	2024	2024	9,1	RCEPT-A!F392
RCEP A	2025	2025	7,8	RCEPT-A!G392
RCEP A	2026	2026	6,5	RCEPT-A!H392
RCEP A	2027	2027	5,2	RCEPT-A!I392
RCEP B	2022	2022	11,7	B!D392
RCEP B	2023	2023	10,4	B!E392
RCEP B	2024	2024	9,1	B!F392
RCEP B	2025	2025	7,8	B!G392
RCEP B	2026	2026	6,5	B!H392
RCEP B	2027	2027	5,2	B!I392
RCEP C	2022	2022	11,7	C!D392
RCEP C	2023	2023	10,4	C!E392
RCEP C	2024	2024	9,1	C!F392
RCEP C	2025	2025	7,8	C!G392

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	6,5	C!H392
RCEP C	2027	2027	5,2	C!I392
RCEP D	2022	2022	11,8	D!D392
RCEP D	2023	2023	10,6	D!E392
RCEP D	2024	2024	9,5	D!F392
RCEP D	2025	2025	8,3	D!G392
RCEP D	2026	2026	7,1	D!H392
RCEP D	2027	2027	5,9	D!I392
RCEP E	2022	2022	11,7	E!D392
RCEP E	2023	2023	10,4	E!E392
RCEP E	2024	2024	9,1	E!F392
RCEP E	2025	2025	7,8	E!G392
RCEP E	2026	2026	6,5	E!H392
RCEP E	2027	2027	5,2	E!I392
RCEP F	2022	2022	11,7	F!D392
RCEP F	2023	2023	10,4	F!E392
RCEP F	2024	2024	9,1	F!F392
RCEP F	2025	2025	7,8	F!G392
RCEP F	2026	2026	6,5	F!H392
RCEP F	2027	2027	5,2	F!I392
VIFTA	2024	2024	*	VI!F374
VIFTA	2025	2025	*	VI!G374
VIFTA	2026	2026	*	VI!H374
VIFTA	2027	2027	*	VI!I374

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (13%) in the source tariff – claiming the FTA brings no saving.	MFN 13%		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 0303.54 has 2 lines; 0303.54.20 is distinguished from its siblings by: Pacific mackerel (Scomber japonicus).	0303.54.10 Mackerel (Scomber scombrus, Scomber australasicus)	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 0303.54.20. 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 13% for 0303.54.20 was checked against BT2026 (cell BT2026!N397), 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.