Vietnam Tariff Intelligence

HS 0303.81.00 detail

HS code	0303.81.00
Description	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Dogfish and other sharks
Unit	kg
Generated	03/11/2026 18:58:46
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/03038100/

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!K414
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N414
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q414
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ414
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	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!E408
ATIGA	2022	2022	0	AT!E409
ATIGA	2023	2023	0	AT!F409
ATIGA	2024	2024	0	AT!G409
ATIGA	2025	2025	0	AT!H409
ATIGA	2026	2026	0	AT!I409
ATIGA	2027	2027	0	AT!J409
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E411
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F411
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G411

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H411
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I411
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J411
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E409
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F409
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G409
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H409
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I409
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J409
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F409
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H408
AIFTA	30/12/2022	2022	0	AI!F411
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G411
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H411
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I411
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J411
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K411
VKFTA	2022	2022	0	VK!E409
VKFTA	2023	2023	0	VK!F409
VKFTA	2024	2024	0	VK!G409
VKFTA	2025	2025	0	VK!H409
VKFTA	2026	2026	0	VK!I409
VKFTA	2027	2027	0	VK!J409
VCFTA	2022	2022	4	VC!D410
VCFTA	2023	2023	2	VC!E410
VCFTA	2024	2024	0	VC!F410

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G410
VCFTA	2026	2026	0	VC!H410
VCFTA	2027	2027	0	VC!I410
VN-EAEU	2022	2022	0	EAV!D411
VN-EAEU	2023	2023	0	EAV!E411
VN-EAEU	2024	2024	0	EAV!F411
VN-EAEU	2025	2025	0	EAV!G411
VN-EAEU	2026	2026	0	EAV!H411
VN-EAEU	2027	2027	0	EAV!I411
AHKFTA	2022	2022	9	AKH!D410
AHKFTA	2023	2023	6	AKH!E410
AHKFTA	2024	2024	6	AKH!F410
AHKFTA	2025	2025	3	AKH!G410
AHKFTA	2026	2026	3	AKH!H410
AHKFTA	2027	2027	0	AKH!I410
EVFTA	2022	2022	3,7	EV-NK!D408
EVFTA	2023	2023	0	EV-NK!E408
EVFTA	2024	2024	0	EV-NK!F408
EVFTA	2025	2025	0	EV-NK!G408
EVFTA	2026	2026	0	EV-NK!H408
EVFTA	2027	2027	0	EV-NK!I408
UKVFTA	2022	2022	3,7	UKV!D410
UKVFTA	2023	2023	0	UKV!E410
UKVFTA	2024	2024	0	UKV!F410
UKVFTA	2025	2025	0	UKV!G410
UKVFTA	2026	2026	0	UKV!H410

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I410
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D410
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E410
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F410
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G410
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H410
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I410
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J410
RCEP A	2022	2022	0	RCEPT-A!D409
RCEP A	2023	2023	0	RCEPT-A!E409
RCEP A	2024	2024	0	RCEPT-A!F409
RCEP A	2025	2025	0	RCEPT-A!G409
RCEP A	2026	2026	0	RCEPT-A!H409
RCEP A	2027	2027	0	RCEPT-A!I409
RCEP B	2022	2022	0	B!D409
RCEP B	2023	2023	0	B!E409
RCEP B	2024	2024	0	B!F409
RCEP B	2025	2025	0	B!G409
RCEP B	2026	2026	0	B!H409
RCEP B	2027	2027	0	B!I409
RCEP C	2022	2022	0	C!D409
RCEP C	2023	2023	0	C!E409
RCEP C	2024	2024	0	C!F409
RCEP C	2025	2025	0	C!G409
RCEP C	2026	2026	0	C!H409
RCEP C	2027	2027	0	C!I409

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D409
RCEP D	2023	2023	0	D!E409
RCEP D	2024	2024	0	D!F409
RCEP D	2025	2025	0	D!G409
RCEP D	2026	2026	0	D!H409
RCEP D	2027	2027	0	D!I409
RCEP E	2022	2022	0	E!D409
RCEP E	2023	2023	0	E!E409
RCEP E	2024	2024	0	E!F409
RCEP E	2025	2025	0	E!G409
RCEP E	2026	2026	0	E!H409
RCEP E	2027	2027	0	E!I409
RCEP F	2022	2022	0	F!D409
RCEP F	2023	2023	0	F!E409
RCEP F	2024	2024	0	F!F409
RCEP F	2025	2025	0	F!G409
RCEP F	2026	2026	0	F!H409
RCEP F	2027	2027	0	F!I409
VIFTA	2024	2024	*	VI!F391
VIFTA	2025	2025	*	VI!G391
VIFTA	2026	2026	*	VI!H391
VIFTA	2027	2027	*	VI!I391

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 0303.81.00. 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 0303.81.00 was checked against BT2026 (cell BT2026!N414), 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.