Vietnam Tariff Intelligence

HS 0303.91.00 detail

HS code	0303.91.00
Description	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: / - - Livers, roes and milt
Unit	kg
Generated	02/11/2026 18:55:42
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/03039100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K436
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N436
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q436
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ436
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VJEPA	0/0	0 / 0 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Needs interpretation
VN-EAEU	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
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!E430
ATIGA	2022	2022	0	AT!E431
ATIGA	2023	2023	0	AT!F431
ATIGA	2024	2024	0	AT!G431
ATIGA	2025	2025	0	AT!H431
ATIGA	2026	2026	0	AT!I431
ATIGA	2027	2027	0	AT!J431
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E433
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F433
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G433

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H433
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I433
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J433
VJEPA	30/12/2022 - 31/3/2023	2022		VJ!431
VJEPA	01/4/2023 - 31/3/2024	2023		VJ!431
VJEPA	01/4/2024 - 31/3/2025	2024		VJ!431
VJEPA	01/4/2025 - 31/3/2026	2025		VJ!431
VJEPA	01/4/2026 - 31/3/2027	2026		VJ!431
VJEPA	01/4/2027 - 31/3/2028	2027		VJ!431
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F431
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H430
AIFTA	30/12/2022	2022	0	AI!F433
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G433
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H433
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I433
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J433
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K433
VKFTA	2022	2022	0	VK!E431
VKFTA	2023	2023	0	VK!F431
VKFTA	2024	2024	0	VK!G431
VKFTA	2025	2025	0	VK!H431
VKFTA	2026	2026	0	VK!I431
VKFTA	2027	2027	0	VK!J431
VCFTA	2022	2022	4	VC!D432
VCFTA	2023	2023	2	VC!E432
VCFTA	2024	2024	0	VC!F432

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G432
VCFTA	2026	2026	0	VC!H432
VCFTA	2027	2027	0	VC!I432
VN-EAEU	2022	2022		EAV!433
VN-EAEU	2023	2023		EAV!433
VN-EAEU	2024	2024		EAV!433
VN-EAEU	2025	2025		EAV!433
VN-EAEU	2026	2026		EAV!433
VN-EAEU	2027	2027		EAV!433
AHKFTA	2022	2022	7	AKH!D432
AHKFTA	2023	2023	5	AKH!E432
AHKFTA	2024	2024	5	AKH!F432
AHKFTA	2025	2025	2	AKH!G432
AHKFTA	2026	2026	2	AKH!H432
AHKFTA	2027	2027	0	AKH!I432
EVFTA	2022	2022	3	EV-NK!D430
EVFTA	2023	2023	0	EV-NK!E430
EVFTA	2024	2024	0	EV-NK!F430
EVFTA	2025	2025	0	EV-NK!G430
EVFTA	2026	2026	0	EV-NK!H430
EVFTA	2027	2027	0	EV-NK!I430
UKVFTA	2022	2022	3	UKV!D432
UKVFTA	2023	2023	0	UKV!E432
UKVFTA	2024	2024	0	UKV!F432
UKVFTA	2025	2025	0	UKV!G432
UKVFTA	2026	2026	0	UKV!H432

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I432
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D432
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E432
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F432
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G432
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H432
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I432
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J432
RCEP A	2022	2022	0	RCEPT-A!D431
RCEP A	2023	2023	0	RCEPT-A!E431
RCEP A	2024	2024	0	RCEPT-A!F431
RCEP A	2025	2025	0	RCEPT-A!G431
RCEP A	2026	2026	0	RCEPT-A!H431
RCEP A	2027	2027	0	RCEPT-A!I431
RCEP B	2022	2022	0	B!D431
RCEP B	2023	2023	0	B!E431
RCEP B	2024	2024	0	B!F431
RCEP B	2025	2025	0	B!G431
RCEP B	2026	2026	0	B!H431
RCEP B	2027	2027	0	B!I431
RCEP C	2022	2022	0	C!D431
RCEP C	2023	2023	0	C!E431
RCEP C	2024	2024	0	C!F431
RCEP C	2025	2025	0	C!G431
RCEP C	2026	2026	0	C!H431
RCEP C	2027	2027	0	C!I431

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D431
RCEP D	2023	2023	0	D!E431
RCEP D	2024	2024	0	D!F431
RCEP D	2025	2025	0	D!G431
RCEP D	2026	2026	0	D!H431
RCEP D	2027	2027	0	D!I431
RCEP E	2022	2022	0	E!D431
RCEP E	2023	2023	0	E!E431
RCEP E	2024	2024	0	E!F431
RCEP E	2025	2025	0	E!G431
RCEP E	2026	2026	0	E!H431
RCEP E	2027	2027	0	E!I431
RCEP F	2022	2022	0	F!D431
RCEP F	2023	2023	0	F!E431
RCEP F	2024	2024	0	F!F431
RCEP F	2025	2025	0	F!G431
RCEP F	2026	2026	0	F!H431
RCEP F	2027	2027	0	F!I431
VIFTA	2024	2024	*	VI!F413
VIFTA	2025	2025	*	VI!G413
VIFTA	2026	2026	*	VI!H413
VIFTA	2027	2027	*	VI!I413

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 0303.91.00. 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 12% for 0303.91.00 was checked against BT2026 (cell BT2026!N436), 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.