Vietnam Tariff Intelligence

HS 0303.92.00 detail

HS code	0303.92.00
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: / - - Shark fins
Unit	kg
Generated	02/11/2026 21:43:06
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/03039200/

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!K437
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N437
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q437
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ437
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!E431
ATIGA	2022	2022	0	AT!E432
ATIGA	2023	2023	0	AT!F432
ATIGA	2024	2024	0	AT!G432
ATIGA	2025	2025	0	AT!H432
ATIGA	2026	2026	0	AT!I432
ATIGA	2027	2027	0	AT!J432
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E434
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F434
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G434

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H434
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I434
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J434
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E434
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F434
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G434
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H434
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I434
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J434
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F432
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H431
AIFTA	30/12/2022	2022	0	AI!F434
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G434
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H434
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I434
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J434
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K434
VKFTA	2022	2022	0	VK!E432
VKFTA	2023	2023	0	VK!F432
VKFTA	2024	2024	0	VK!G432
VKFTA	2025	2025	0	VK!H432
VKFTA	2026	2026	0	VK!I432
VKFTA	2027	2027	0	VK!J432
VCFTA	2022	2022	4	VC!D433
VCFTA	2023	2023	2	VC!E433
VCFTA	2024	2024	0	VC!F433

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G433
VCFTA	2026	2026	0	VC!H433
VCFTA	2027	2027	0	VC!I433
VN-EAEU	2022	2022	0	EAV!D436
VN-EAEU	2023	2023	0	EAV!E436
VN-EAEU	2024	2024	0	EAV!F436
VN-EAEU	2025	2025	0	EAV!G436
VN-EAEU	2026	2026	0	EAV!H436
VN-EAEU	2027	2027	0	EAV!I436
AHKFTA	2022	2022	9	AKH!D433
AHKFTA	2023	2023	6	AKH!E433
AHKFTA	2024	2024	6	AKH!F433
AHKFTA	2025	2025	3	AKH!G433
AHKFTA	2026	2026	3	AKH!H433
AHKFTA	2027	2027	0	AKH!I433
EVFTA	2022	2022	3,7	EV-NK!D431
EVFTA	2023	2023	0	EV-NK!E431
EVFTA	2024	2024	0	EV-NK!F431
EVFTA	2025	2025	0	EV-NK!G431
EVFTA	2026	2026	0	EV-NK!H431
EVFTA	2027	2027	0	EV-NK!I431
UKVFTA	2022	2022	3,7	UKV!D433
UKVFTA	2023	2023	0	UKV!E433
UKVFTA	2024	2024	0	UKV!F433
UKVFTA	2025	2025	0	UKV!G433
UKVFTA	2026	2026	0	UKV!H433

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I433
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D433
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E433
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F433
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G433
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H433
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I433
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J433
RCEP A	2022	2022	0	RCEPT-A!D432
RCEP A	2023	2023	0	RCEPT-A!E432
RCEP A	2024	2024	0	RCEPT-A!F432
RCEP A	2025	2025	0	RCEPT-A!G432
RCEP A	2026	2026	0	RCEPT-A!H432
RCEP A	2027	2027	0	RCEPT-A!I432
RCEP B	2022	2022	0	B!D432
RCEP B	2023	2023	0	B!E432
RCEP B	2024	2024	0	B!F432
RCEP B	2025	2025	0	B!G432
RCEP B	2026	2026	0	B!H432
RCEP B	2027	2027	0	B!I432
RCEP C	2022	2022	0	C!D432
RCEP C	2023	2023	0	C!E432
RCEP C	2024	2024	0	C!F432
RCEP C	2025	2025	0	C!G432
RCEP C	2026	2026	0	C!H432
RCEP C	2027	2027	0	C!I432

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D432
RCEP D	2023	2023	0	D!E432
RCEP D	2024	2024	0	D!F432
RCEP D	2025	2025	0	D!G432
RCEP D	2026	2026	0	D!H432
RCEP D	2027	2027	0	D!I432
RCEP E	2022	2022	0	E!D432
RCEP E	2023	2023	0	E!E432
RCEP E	2024	2024	0	E!F432
RCEP E	2025	2025	0	E!G432
RCEP E	2026	2026	0	E!H432
RCEP E	2027	2027	0	E!I432
RCEP F	2022	2022	0	F!D432
RCEP F	2023	2023	0	F!E432
RCEP F	2024	2024	0	F!F432
RCEP F	2025	2025	0	F!G432
RCEP F	2026	2026	0	F!H432
RCEP F	2027	2027	0	F!I432
VIFTA	2024	2024	*	VI!F414
VIFTA	2025	2025	*	VI!G414
VIFTA	2026	2026	*	VI!H414
VIFTA	2027	2027	*	VI!I414

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 0303.92.00. 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 0303.92.00 was checked against BT2026 (cell BT2026!N437), 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.