Vietnam Tariff Intelligence

# HS 0304.32.00 detail

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|---|---|
| **HS code** | 0304.32.00 |
| **Description** | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): / - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.) |
| **Unit** | kg |
| **Generated** | 02/11/2026 13:58:45 |
| **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/03043200/ |

## 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!K442 |
| Preferential (MFN) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N442 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q442 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ442 |
| 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(-TH) | 0% (except 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) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| RCEP (Annex C) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 7,5 | 7.5% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 8,2 | 8.2% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AIFTA | 15 | 15% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| VIFTA | 15 | 15% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/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 |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E437 |
| ATIGA | 2022 | 2022 | 0 | AT!E438 |
| ATIGA | 2023 | 2023 | 0 | AT!F438 |
| ATIGA | 2024 | 2024 | 0 | AT!G438 |
| ATIGA | 2025 | 2025 | 0 | AT!H438 |
| ATIGA | 2026 | 2026 | 0 | AT!I438 |
| ATIGA | 2027 | 2027 | 0 | AT!J438 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E440 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F440 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G440 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H440 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I440 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J440 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E440 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F440 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G440 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H440 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I440 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J440 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F438 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H437 |
| AIFTA | 30/12/2022 | 2022 | 18 | AI!F440 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 17 | AI!G440 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 16 | AI!H440 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 15 | AI!I440 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 15 | AI!J440 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 15 | AI!K440 |
| VKFTA | 2022 | 2022 | 0 | VK!E438 |
| VKFTA | 2023 | 2023 | 0 | VK!F438 |
| VKFTA | 2024 | 2024 | 0 | VK!G438 |
| VKFTA | 2025 | 2025 | 0 | VK!H438 |
| VKFTA | 2026 | 2026 | 0 | VK!I438 |
| VKFTA | 2027 | 2027 | 0 | VK!J438 |
| VCFTA | 2022 | 2022 | 22 | VC!D439 |
| VCFTA | 2023 | 2023 | 22 | VC!E439 |
| VCFTA | 2024 | 2024 | 5 | VC!F439 |
| VCFTA | 2025 | 2025 | 5 | VC!G439 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 5 | VC!H439 |
| VCFTA | 2027 | 2027 | 5 | VC!I439 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D442 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E442 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F442 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G442 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H442 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I442 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D439 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E439 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F439 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G439 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H439 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I439 |
| EVFTA | 2022 | 2022 | 3,7 | EV-NK!D439 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E439 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F439 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G439 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H439 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I439 |
| UKVFTA | 2022 | 2022 | 3,7 | UKV!D441 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E441 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F441 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G441 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H441 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I441 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D439 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E439 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F439 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G439 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H439 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I439 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J439 |
| RCEP A | 2022 | 2022 | 13,5 | RCEPT-A!D438 |
| RCEP A | 2023 | 2023 | 12 | RCEPT-A!E438 |
| RCEP A | 2024 | 2024 | 10,5 | RCEPT-A!F438 |
| RCEP A | 2025 | 2025 | 9 | RCEPT-A!G438 |
| RCEP A | 2026 | 2026 | 7,5 | RCEPT-A!H438 |
| RCEP A | 2027 | 2027 | 6 | RCEPT-A!I438 |
| RCEP B | 2022 | 2022 | 13,5 | B!D438 |
| RCEP B | 2023 | 2023 | 12 | B!E438 |
| RCEP B | 2024 | 2024 | 10,5 | B!F438 |
| RCEP B | 2025 | 2025 | 9 | B!G438 |
| RCEP B | 2026 | 2026 | 7,5 | B!H438 |
| RCEP B | 2027 | 2027 | 6 | B!I438 |
| RCEP C | 2022 | 2022 | 13,5 | C!D438 |
| RCEP C | 2023 | 2023 | 12 | C!E438 |
| RCEP C | 2024 | 2024 | 10,5 | C!F438 |
| RCEP C | 2025 | 2025 | 9 | C!G438 |
| RCEP C | 2026 | 2026 | 7,5 | C!H438 |
| RCEP C | 2027 | 2027 | 6 | C!I438 |
| RCEP D | 2022 | 2022 | 13,6 | D!D438 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 12,3 | D!E438 |
| RCEP D | 2024 | 2024 | 10,9 | D!F438 |
| RCEP D | 2025 | 2025 | 9,5 | D!G438 |
| RCEP D | 2026 | 2026 | 8,2 | D!H438 |
| RCEP D | 2027 | 2027 | 6,8 | D!I438 |
| RCEP E | 2022 | 2022 | 13,5 | E!D438 |
| RCEP E | 2023 | 2023 | 12 | E!E438 |
| RCEP E | 2024 | 2024 | 10,5 | E!F438 |
| RCEP E | 2025 | 2025 | 9 | E!G438 |
| RCEP E | 2026 | 2026 | 7,5 | E!H438 |
| RCEP E | 2027 | 2027 | 6 | E!I438 |
| RCEP F | 2022 | 2022 | 13,5 | F!D438 |
| RCEP F | 2023 | 2023 | 12 | F!E438 |
| RCEP F | 2024 | 2024 | 10,5 | F!F438 |
| RCEP F | 2025 | 2025 | 9 | F!G438 |
| RCEP F | 2026 | 2026 | 7,5 | F!H438 |
| RCEP F | 2027 | 2027 | 6 | F!I438 |
| VIFTA | 2024 | 2024 | 15 | VI!F419 |
| VIFTA | 2025 | 2025 | 15 | VI!G419 |
| VIFTA | 2026 | 2026 | 15 | VI!H419 |
| VIFTA | 2027 | 2027 | 15 | VI!I419 |

## 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%, VIFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | 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 0304.32.00. 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 0304.32.00 was checked against BT2026 (cell BT2026!N442), 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.