Vietnam Tariff Intelligence

HS 0305.41.00 detail

HS code	0305.41.00
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Smoked fish, including fillets, other than edible fish offal: / - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)
Unit	kg
Generated	03/11/2026 21:00:33
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/03054100/

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!K514
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N514
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q514
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ514
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
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

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!E510
ATIGA	2022	2022	0	AT!E511
ATIGA	2023	2023	0	AT!F511
ATIGA	2024	2024	0	AT!G511
ATIGA	2025	2025	0	AT!H511
ATIGA	2026	2026	0	AT!I511
ATIGA	2027	2027	0	AT!J511
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E513
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F513
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G513
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H513

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I513
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J513
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E513
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F513
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G513
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H513
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I513
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J513
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F511
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H510
AIFTA	30/12/2022	2022	0	AI!F513
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G513
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H513
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I513
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J513
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K513
VKFTA	2022	2022	0	VK!E511
VKFTA	2023	2023	0	VK!F511
VKFTA	2024	2024	0	VK!G511
VKFTA	2025	2025	0	VK!H511
VKFTA	2026	2026	0	VK!I511
VKFTA	2027	2027	0	VK!J511
VCFTA	2022	2022	0	VC!D512
VCFTA	2023	2023	0	VC!E512
VCFTA	2024	2024	0	VC!F512
VCFTA	2025	2025	0	VC!G512

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H512
VCFTA	2027	2027	0	VC!I512
VN-EAEU	2022	2022	0	EAV!D515
VN-EAEU	2023	2023	0	EAV!E515
VN-EAEU	2024	2024	0	EAV!F515
VN-EAEU	2025	2025	0	EAV!G515
VN-EAEU	2026	2026	0	EAV!H515
VN-EAEU	2027	2027	0	EAV!I515
AHKFTA	2022	2022	9	AKH!D512
AHKFTA	2023	2023	6	AKH!E512
AHKFTA	2024	2024	6	AKH!F512
AHKFTA	2025	2025	3	AKH!G512
AHKFTA	2026	2026	3	AKH!H512
AHKFTA	2027	2027	0	AKH!I512
EVFTA	2022	2022	3,7	EV-NK!D512
EVFTA	2023	2023	0	EV-NK!E512
EVFTA	2024	2024	0	EV-NK!F512
EVFTA	2025	2025	0	EV-NK!G512
EVFTA	2026	2026	0	EV-NK!H512
EVFTA	2027	2027	0	EV-NK!I512
UKVFTA	2022	2022	3,7	UKV!D514
UKVFTA	2023	2023	0	UKV!E514
UKVFTA	2024	2024	0	UKV!F514
UKVFTA	2025	2025	0	UKV!G514
UKVFTA	2026	2026	0	UKV!H514
UKVFTA	2027	2027	0	UKV!I514

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D512
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E512
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F512
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G512
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H512
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I512
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J512
RCEP A	2022	2022	0	RCEPT-A!D511
RCEP A	2023	2023	0	RCEPT-A!E511
RCEP A	2024	2024	0	RCEPT-A!F511
RCEP A	2025	2025	0	RCEPT-A!G511
RCEP A	2026	2026	0	RCEPT-A!H511
RCEP A	2027	2027	0	RCEPT-A!I511
RCEP B	2022	2022	0	B!D511
RCEP B	2023	2023	0	B!E511
RCEP B	2024	2024	0	B!F511
RCEP B	2025	2025	0	B!G511
RCEP B	2026	2026	0	B!H511
RCEP B	2027	2027	0	B!I511
RCEP C	2022	2022	0	C!D511
RCEP C	2023	2023	0	C!E511
RCEP C	2024	2024	0	C!F511
RCEP C	2025	2025	0	C!G511
RCEP C	2026	2026	0	C!H511
RCEP C	2027	2027	0	C!I511
RCEP D	2022	2022	0	D!D511

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E511
RCEP D	2024	2024	0	D!F511
RCEP D	2025	2025	0	D!G511
RCEP D	2026	2026	0	D!H511
RCEP D	2027	2027	0	D!I511
RCEP E	2022	2022	0	E!D511
RCEP E	2023	2023	0	E!E511
RCEP E	2024	2024	0	E!F511
RCEP E	2025	2025	0	E!G511
RCEP E	2026	2026	0	E!H511
RCEP E	2027	2027	0	E!I511
RCEP F	2022	2022	0	F!D511
RCEP F	2023	2023	0	F!E511
RCEP F	2024	2024	0	F!F511
RCEP F	2025	2025	0	F!G511
RCEP F	2026	2026	0	F!H511
RCEP F	2027	2027	0	F!I511
VIFTA	2024	2024	*	VI!F491
VIFTA	2025	2025	*	VI!G491
VIFTA	2026	2026	*	VI!H491
VIFTA	2027	2027	*	VI!I491

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	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 "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 0305.41.00. 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 0305.41.00 was checked against BT2026 (cell BT2026!N514), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.