Vietnam Tariff Intelligence

HS 0305.54.00 detail

HS code	0305.54.00
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Dried fish, other than edible fish offal, whether or not salted but not smoked: / - - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)
Unit	kg
Generated	02/11/2026 21:21:26
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/03055400/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K525
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N525
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q525
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ525
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(-KH, KR)	0% (except KH, KR)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	4	4%	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!E521
ATIGA	2022	2022	0	AT!E522
ATIGA	2023	2023	0	AT!F522
ATIGA	2024	2024	0	AT!G522
ATIGA	2025	2025	0	AT!H522
ATIGA	2026	2026	0	AT!I522
ATIGA	2027	2027	0	AT!J522
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E524

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F524
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G524
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H524
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I524
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J524
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E524
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F524
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G524
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H524
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I524
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J524
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F522
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H521
AIFTA	30/12/2022	2022	0	AI!F524
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G524
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H524
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I524
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J524
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K524
VKFTA	2022	2022	0	VK!E522
VKFTA	2023	2023	0	VK!F522
VKFTA	2024	2024	0	VK!G522
VKFTA	2025	2025	0	VK!H522
VKFTA	2026	2026	0	VK!I522
VKFTA	2027	2027	0	VK!J522
VCFTA	2022	2022	4	VC!D523

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	2	VC!E523
VCFTA	2024	2024	0	VC!F523
VCFTA	2025	2025	0	VC!G523
VCFTA	2026	2026	0	VC!H523
VCFTA	2027	2027	0	VC!I523
VN-EAEU	2022	2022	0	EAV!D526
VN-EAEU	2023	2023	0	EAV!E526
VN-EAEU	2024	2024	0	EAV!F526
VN-EAEU	2025	2025	0	EAV!G526
VN-EAEU	2026	2026	0	EAV!H526
VN-EAEU	2027	2027	0	EAV!I526
AHKFTA	2022	2022	12	AKH!D523
AHKFTA	2023	2023	8	AKH!E523
AHKFTA	2024	2024	8	AKH!F523
AHKFTA	2025	2025	4	AKH!G523
AHKFTA	2026	2026	4	AKH!H523
AHKFTA	2027	2027	0	AKH!I523
EVFTA	2022	2022	5	EV-NK!D523
EVFTA	2023	2023	0	EV-NK!E523
EVFTA	2024	2024	0	EV-NK!F523
EVFTA	2025	2025	0	EV-NK!G523
EVFTA	2026	2026	0	EV-NK!H523
EVFTA	2027	2027	0	EV-NK!I523
UKVFTA	2022	2022	5	UKV!D525
UKVFTA	2023	2023	0	UKV!E525
UKVFTA	2024	2024	0	UKV!F525

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G525
UKVFTA	2026	2026	0	UKV!H525
UKVFTA	2027	2027	0	UKV!I525
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D523
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E523
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F523
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G523
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H523
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I523
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J523
RCEP A	2022	2022	0	RCEPT-A!D522
RCEP A	2023	2023	0	RCEPT-A!E522
RCEP A	2024	2024	0	RCEPT-A!F522
RCEP A	2025	2025	0	RCEPT-A!G522
RCEP A	2026	2026	0	RCEPT-A!H522
RCEP A	2027	2027	0	RCEPT-A!I522
RCEP B	2022	2022	0	B!D522
RCEP B	2023	2023	0	B!E522
RCEP B	2024	2024	0	B!F522
RCEP B	2025	2025	0	B!G522
RCEP B	2026	2026	0	B!H522
RCEP B	2027	2027	0	B!I522
RCEP C	2022	2022	0	C!D522
RCEP C	2023	2023	0	C!E522
RCEP C	2024	2024	0	C!F522
RCEP C	2025	2025	0	C!G522

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H522
RCEP C	2027	2027	0	C!I522
RCEP D	2022	2022	0	D!D522
RCEP D	2023	2023	0	D!E522
RCEP D	2024	2024	0	D!F522
RCEP D	2025	2025	0	D!G522
RCEP D	2026	2026	0	D!H522
RCEP D	2027	2027	0	D!I522
RCEP E	2022	2022	0	E!D522
RCEP E	2023	2023	0	E!E522
RCEP E	2024	2024	0	E!F522
RCEP E	2025	2025	0	E!G522
RCEP E	2026	2026	0	E!H522
RCEP E	2027	2027	0	E!I522
RCEP F	2022	2022	0	F!D522
RCEP F	2023	2023	0	F!E522
RCEP F	2024	2024	0	F!F522
RCEP F	2025	2025	0	F!G522
RCEP F	2026	2026	0	F!H522
RCEP F	2027	2027	0	F!I522
VIFTA	2024	2024	*	VI!F502
VIFTA	2025	2025	*	VI!G502
VIFTA	2026	2026	*	VI!H502
VIFTA	2027	2027	*	VI!I502

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 0305.54.00. 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 20% for 0305.54.00 was checked against BT2026 (cell BT2026!N525), 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.