Vietnam Tariff Intelligence

HS 0305.62.00 detail

HS code	0305.62.00
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: / - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)
Unit	kg
Generated	03/11/2026 10:36:58
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/03056200/

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!K533
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N533
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q533
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ533
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	20	20%	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!E529

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E530
ATIGA	2023	2023	0	AT!F530
ATIGA	2024	2024	0	AT!G530
ATIGA	2025	2025	0	AT!H530
ATIGA	2026	2026	0	AT!I530
ATIGA	2027	2027	0	AT!J530
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E532
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F532
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G532
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H532
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I532
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J532
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E532
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F532
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G532
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H532
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I532
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J532
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F530
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H529
AIFTA	30/12/2022	2022	0	AI!F532
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G532
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H532
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I532
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J532
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K532

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E530
VKFTA	2023	2023	0	VK!F530
VKFTA	2024	2024	0	VK!G530
VKFTA	2025	2025	0	VK!H530
VKFTA	2026	2026	0	VK!I530
VKFTA	2027	2027	0	VK!J530
VCFTA	2022	2022	4	VC!D531
VCFTA	2023	2023	2	VC!E531
VCFTA	2024	2024	0	VC!F531
VCFTA	2025	2025	0	VC!G531
VCFTA	2026	2026	0	VC!H531
VCFTA	2027	2027	0	VC!I531
VN-EAEU	2022	2022	0	EAV!D534
VN-EAEU	2023	2023	0	EAV!E534
VN-EAEU	2024	2024	0	EAV!F534
VN-EAEU	2025	2025	0	EAV!G534
VN-EAEU	2026	2026	0	EAV!H534
VN-EAEU	2027	2027	0	EAV!I534
AHKFTA	2022	2022	12	AKH!D531
AHKFTA	2023	2023	8	AKH!E531
AHKFTA	2024	2024	8	AKH!F531
AHKFTA	2025	2025	4	AKH!G531
AHKFTA	2026	2026	4	AKH!H531
AHKFTA	2027	2027	0	AKH!I531
EVFTA	2022	2022	5	EV-NK!D531
EVFTA	2023	2023	0	EV-NK!E531

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F531
EVFTA	2025	2025	0	EV-NK!G531
EVFTA	2026	2026	0	EV-NK!H531
EVFTA	2027	2027	0	EV-NK!I531
UKVFTA	2022	2022	5	UKV!D533
UKVFTA	2023	2023	0	UKV!E533
UKVFTA	2024	2024	0	UKV!F533
UKVFTA	2025	2025	0	UKV!G533
UKVFTA	2026	2026	0	UKV!H533
UKVFTA	2027	2027	0	UKV!I533
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D531
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E531
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F531
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G531
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H531
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I531
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J531
RCEP A	2022	2022	0	RCEPT-A!D530
RCEP A	2023	2023	0	RCEPT-A!E530
RCEP A	2024	2024	0	RCEPT-A!F530
RCEP A	2025	2025	0	RCEPT-A!G530
RCEP A	2026	2026	0	RCEPT-A!H530
RCEP A	2027	2027	0	RCEPT-A!I530
RCEP B	2022	2022	0	B!D530
RCEP B	2023	2023	0	B!E530
RCEP B	2024	2024	0	B!F530

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G530
RCEP B	2026	2026	0	B!H530
RCEP B	2027	2027	0	B!I530
RCEP C	2022	2022	0	C!D530
RCEP C	2023	2023	0	C!E530
RCEP C	2024	2024	0	C!F530
RCEP C	2025	2025	0	C!G530
RCEP C	2026	2026	0	C!H530
RCEP C	2027	2027	0	C!I530
RCEP D	2022	2022	0	D!D530
RCEP D	2023	2023	0	D!E530
RCEP D	2024	2024	0	D!F530
RCEP D	2025	2025	0	D!G530
RCEP D	2026	2026	0	D!H530
RCEP D	2027	2027	0	D!I530
RCEP E	2022	2022	0	E!D530
RCEP E	2023	2023	0	E!E530
RCEP E	2024	2024	0	E!F530
RCEP E	2025	2025	0	E!G530
RCEP E	2026	2026	0	E!H530
RCEP E	2027	2027	0	E!I530
RCEP F	2022	2022	0	F!D530
RCEP F	2023	2023	0	F!E530
RCEP F	2024	2024	0	F!F530
RCEP F	2025	2025	0	F!G530
RCEP F	2026	2026	0	F!H530

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I530
VIFTA	2024	2024	20	VI!F510
VIFTA	2025	2025	20	VI!G510
VIFTA	2026	2026	20	VI!H510
VIFTA	2027	2027	20	VI!I510

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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 0305.62.00. 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 0305.62.00 was checked against BT2026 (cell BT2026!N533), 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.