Vietnam Tariff Intelligence

HS 0305.72.91 detail

HS code	0305.72.91
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Fish fins, heads, tails, maws and other edible fish offal: / - - Fish heads, tails and maws: / - - - Other: / - - - - Of cod
Unit	kg
Generated	03/11/2026 12:55:08
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/03057291/

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!K548
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N548
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q548
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ548
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
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!E544
ATIGA	2022	2022	0	AT!E545
ATIGA	2023	2023	0	AT!F545
ATIGA	2024	2024	0	AT!G545
ATIGA	2025	2025	0	AT!H545
ATIGA	2026	2026	0	AT!I545
ATIGA	2027	2027	0	AT!J545
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E547
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F547
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G547

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H547
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I547
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J547
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E547
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F547
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G547
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H547
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I547
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J547
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F545
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H544
AIFTA	30/12/2022	2022	0	AI!F547
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G547
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H547
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I547
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J547
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K547
VKFTA	2022	2022	0	VK!E545
VKFTA	2023	2023	0	VK!F545
VKFTA	2024	2024	0	VK!G545
VKFTA	2025	2025	0	VK!H545
VKFTA	2026	2026	0	VK!I545
VKFTA	2027	2027	0	VK!J545
VCFTA	2022	2022	0	VC!D546
VCFTA	2023	2023	0	VC!E546
VCFTA	2024	2024	0	VC!F546

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G546
VCFTA	2026	2026	0	VC!H546
VCFTA	2027	2027	0	VC!I546
VN-EAEU	2022	2022	4,1	EAV!D549
VN-EAEU	2023	2023	2,7	EAV!E549
VN-EAEU	2024	2024	1,4	EAV!F549
VN-EAEU	2025	2025	0	EAV!G549
VN-EAEU	2026	2026	0	EAV!H549
VN-EAEU	2027	2027	0	EAV!I549
VNCU	2022	2022	0	VNCU!D63
VNCU	2023 - 2027		0	VNCU!E63
AHKFTA	2022	2022	9	AKH!D546
AHKFTA	2023	2023	6	AKH!E546
AHKFTA	2024	2024	6	AKH!F546
AHKFTA	2025	2025	3	AKH!G546
AHKFTA	2026	2026	3	AKH!H546
AHKFTA	2027	2027	0	AKH!I546
EVFTA	2022	2022	3,7	EV-NK!D546
EVFTA	2023	2023	0	EV-NK!E546
EVFTA	2024	2024	0	EV-NK!F546
EVFTA	2025	2025	0	EV-NK!G546
EVFTA	2026	2026	0	EV-NK!H546
EVFTA	2027	2027	0	EV-NK!I546
UKVFTA	2022	2022	3,7	UKV!D548
UKVFTA	2023	2023	0	UKV!E548
UKVFTA	2024	2024	0	UKV!F548

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G548
UKVFTA	2026	2026	0	UKV!H548
UKVFTA	2027	2027	0	UKV!I548
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D546
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E546
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F546
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G546
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H546
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I546
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J546
RCEP A	2022	2022	0	RCEPT-A!D545
RCEP A	2023	2023	0	RCEPT-A!E545
RCEP A	2024	2024	0	RCEPT-A!F545
RCEP A	2025	2025	0	RCEPT-A!G545
RCEP A	2026	2026	0	RCEPT-A!H545
RCEP A	2027	2027	0	RCEPT-A!I545
RCEP B	2022	2022	0	B!D545
RCEP B	2023	2023	0	B!E545
RCEP B	2024	2024	0	B!F545
RCEP B	2025	2025	0	B!G545
RCEP B	2026	2026	0	B!H545
RCEP B	2027	2027	0	B!I545
RCEP C	2022	2022	0	C!D545
RCEP C	2023	2023	0	C!E545
RCEP C	2024	2024	0	C!F545
RCEP C	2025	2025	0	C!G545

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H545
RCEP C	2027	2027	0	C!I545
RCEP D	2022	2022	0	D!D545
RCEP D	2023	2023	0	D!E545
RCEP D	2024	2024	0	D!F545
RCEP D	2025	2025	0	D!G545
RCEP D	2026	2026	0	D!H545
RCEP D	2027	2027	0	D!I545
RCEP E	2022	2022	0	E!D545
RCEP E	2023	2023	0	E!E545
RCEP E	2024	2024	0	E!F545
RCEP E	2025	2025	0	E!G545
RCEP E	2026	2026	0	E!H545
RCEP E	2027	2027	0	E!I545
RCEP F	2022	2022	0	F!D545
RCEP F	2023	2023	0	F!E545
RCEP F	2024	2024	0	F!F545
RCEP F	2025	2025	0	F!G545
RCEP F	2026	2026	0	F!H545
RCEP F	2027	2027	0	F!I545
VIFTA	2024	2024	*	VI!F525
VIFTA	2025	2025	*	VI!G525
VIFTA	2026	2026	*	VI!H525
VIFTA	2027	2027	*	VI!I525

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0305.72 has 4 lines; 0305.72.91 is distinguished from its siblings by: Of cod.	0305.72.11 Of cod; 0305.72.19 Other; 0305.72.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 0305.72.91. 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 0305.72.91 was checked against BT2026 (cell BT2026!N548), 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.