Vietnam Tariff Intelligence

HS 0301.94.00 detail

HS code	0301.94.00
Description	Live fish / - Other live fish: / - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)
Unit	kg/con
Generated	08/11/2026 07:07:40
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/03019400/

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!K265
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N265
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q265
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ265
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(-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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E257
ATIGA	2022	2022	0	AT!E258
ATIGA	2023	2023	0	AT!F258
ATIGA	2024	2024	0	AT!G258
ATIGA	2025	2025	0	AT!H258
ATIGA	2026	2026	0	AT!I258
ATIGA	2027	2027	0	AT!J258
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E260
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F260
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G260

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H260
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I260
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J260
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E258
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F258
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G258
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H258
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I258
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J258
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F258
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H257
AIFTA	30/12/2022	2022	0	AI!F260
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G260
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H260
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I260
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J260
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K260
VKFTA	2022	2022	0	VK!E258
VKFTA	2023	2023	0	VK!F258
VKFTA	2024	2024	0	VK!G258
VKFTA	2025	2025	0	VK!H258
VKFTA	2026	2026	0	VK!I258
VKFTA	2027	2027	0	VK!J258
VCFTA	2022	2022	0	VC!D259
VCFTA	2023	2023	0	VC!E259
VCFTA	2024	2024	0	VC!F259

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G259
VCFTA	2026	2026	0	VC!H259
VCFTA	2027	2027	0	VC!I259
VN-EAEU	2022	2022	0	EAV!D260
VN-EAEU	2023	2023	0	EAV!E260
VN-EAEU	2024	2024	0	EAV!F260
VN-EAEU	2025	2025	0	EAV!G260
VN-EAEU	2026	2026	0	EAV!H260
VN-EAEU	2027	2027	0	EAV!I260
AHKFTA	2022	2022	12	AKH!D259
AHKFTA	2023	2023	8	AKH!E259
AHKFTA	2024	2024	8	AKH!F259
AHKFTA	2025	2025	4	AKH!G259
AHKFTA	2026	2026	4	AKH!H259
AHKFTA	2027	2027	0	AKH!I259
EVFTA	2022	2022	5	EV-NK!D257
EVFTA	2023	2023	0	EV-NK!E257
EVFTA	2024	2024	0	EV-NK!F257
EVFTA	2025	2025	0	EV-NK!G257
EVFTA	2026	2026	0	EV-NK!H257
EVFTA	2027	2027	0	EV-NK!I257
UKVFTA	2022	2022	5	UKV!D259
UKVFTA	2023	2023	0	UKV!E259
UKVFTA	2024	2024	0	UKV!F259
UKVFTA	2025	2025	0	UKV!G259
UKVFTA	2026	2026	0	UKV!H259

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I259
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D259
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E259
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F259
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G259
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H259
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I259
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J259
RCEP A	2022	2022	0	RCEPT-A!D258
RCEP A	2023	2023	0	RCEPT-A!E258
RCEP A	2024	2024	0	RCEPT-A!F258
RCEP A	2025	2025	0	RCEPT-A!G258
RCEP A	2026	2026	0	RCEPT-A!H258
RCEP A	2027	2027	0	RCEPT-A!I258
RCEP B	2022	2022	0	B!D258
RCEP B	2023	2023	0	B!E258
RCEP B	2024	2024	0	B!F258
RCEP B	2025	2025	0	B!G258
RCEP B	2026	2026	0	B!H258
RCEP B	2027	2027	0	B!I258
RCEP C	2022	2022	0	C!D258
RCEP C	2023	2023	0	C!E258
RCEP C	2024	2024	0	C!F258
RCEP C	2025	2025	0	C!G258
RCEP C	2026	2026	0	C!H258
RCEP C	2027	2027	0	C!I258

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D258
RCEP D	2023	2023	0	D!E258
RCEP D	2024	2024	0	D!F258
RCEP D	2025	2025	0	D!G258
RCEP D	2026	2026	0	D!H258
RCEP D	2027	2027	0	D!I258
RCEP E	2022	2022	0	E!D258
RCEP E	2023	2023	0	E!E258
RCEP E	2024	2024	0	E!F258
RCEP E	2025	2025	0	E!G258
RCEP E	2026	2026	0	E!H258
RCEP E	2027	2027	0	E!I258
RCEP F	2022	2022	0	F!D258
RCEP F	2023	2023	0	F!E258
RCEP F	2024	2024	0	F!F258
RCEP F	2025	2025	0	F!G258
RCEP F	2026	2026	0	F!H258
RCEP F	2027	2027	0	F!I258
VIFTA	2024	2024	18	VI!F242
VIFTA	2025	2025	16	VI!G242
VIFTA	2026	2026	14	VI!H242
VIFTA	2027	2027	12	VI!I242

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
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 "*/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 0301.94.00. 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 0301.94.00 was checked against BT2026 (cell BT2026!N265), 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)
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.