Vietnam Tariff Intelligence

HS 0301.95.00 detail

HS code	0301.95.00
Description	Live fish / - Other live fish: / - - Southern bluefin tunas (Thunnus maccoyii)
Unit	kg/con
Generated	09/11/2026 11:25:58
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/03019500/

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!K266
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N266
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q266
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ266
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	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!E258
ATIGA	2022	2022	0	AT!E259
ATIGA	2023	2023	0	AT!F259
ATIGA	2024	2024	0	AT!G259
ATIGA	2025	2025	0	AT!H259
ATIGA	2026	2026	0	AT!I259
ATIGA	2027	2027	0	AT!J259
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E261
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F261
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G261

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H261
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I261
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J261
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E259
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F259
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G259
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H259
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I259
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J259
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F259
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H258
AIFTA	30/12/2022	2022	0	AI!F261
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G261
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H261
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I261
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J261
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K261
VKFTA	2022	2022	0	VK!E259
VKFTA	2023	2023	0	VK!F259
VKFTA	2024	2024	0	VK!G259
VKFTA	2025	2025	0	VK!H259
VKFTA	2026	2026	0	VK!I259
VKFTA	2027	2027	0	VK!J259
VCFTA	2022	2022	4	VC!D260
VCFTA	2023	2023	2	VC!E260
VCFTA	2024	2024	0	VC!F260

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G260
VCFTA	2026	2026	0	VC!H260
VCFTA	2027	2027	0	VC!I260
VN-EAEU	2022	2022	0	EAV!D261
VN-EAEU	2023	2023	0	EAV!E261
VN-EAEU	2024	2024	0	EAV!F261
VN-EAEU	2025	2025	0	EAV!G261
VN-EAEU	2026	2026	0	EAV!H261
VN-EAEU	2027	2027	0	EAV!I261
AHKFTA	2022	2022	12	AKH!D260
AHKFTA	2023	2023	8	AKH!E260
AHKFTA	2024	2024	8	AKH!F260
AHKFTA	2025	2025	4	AKH!G260
AHKFTA	2026	2026	4	AKH!H260
AHKFTA	2027	2027	0	AKH!I260
EVFTA	2022	2022	5	EV-NK!D258
EVFTA	2023	2023	0	EV-NK!E258
EVFTA	2024	2024	0	EV-NK!F258
EVFTA	2025	2025	0	EV-NK!G258
EVFTA	2026	2026	0	EV-NK!H258
EVFTA	2027	2027	0	EV-NK!I258
UKVFTA	2022	2022	5	UKV!D260
UKVFTA	2023	2023	0	UKV!E260
UKVFTA	2024	2024	0	UKV!F260
UKVFTA	2025	2025	0	UKV!G260
UKVFTA	2026	2026	0	UKV!H260

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I260
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D260
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E260
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F260
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G260
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H260
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I260
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J260
RCEP A	2022	2022	0	RCEPT-A!D259
RCEP A	2023	2023	0	RCEPT-A!E259
RCEP A	2024	2024	0	RCEPT-A!F259
RCEP A	2025	2025	0	RCEPT-A!G259
RCEP A	2026	2026	0	RCEPT-A!H259
RCEP A	2027	2027	0	RCEPT-A!I259
RCEP B	2022	2022	0	B!D259
RCEP B	2023	2023	0	B!E259
RCEP B	2024	2024	0	B!F259
RCEP B	2025	2025	0	B!G259
RCEP B	2026	2026	0	B!H259
RCEP B	2027	2027	0	B!I259
RCEP C	2022	2022	0	C!D259
RCEP C	2023	2023	0	C!E259
RCEP C	2024	2024	0	C!F259
RCEP C	2025	2025	0	C!G259
RCEP C	2026	2026	0	C!H259
RCEP C	2027	2027	0	C!I259

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D259
RCEP D	2023	2023	0	D!E259
RCEP D	2024	2024	0	D!F259
RCEP D	2025	2025	0	D!G259
RCEP D	2026	2026	0	D!H259
RCEP D	2027	2027	0	D!I259
RCEP E	2022	2022	0	E!D259
RCEP E	2023	2023	0	E!E259
RCEP E	2024	2024	0	E!F259
RCEP E	2025	2025	0	E!G259
RCEP E	2026	2026	0	E!H259
RCEP E	2027	2027	0	E!I259
RCEP F	2022	2022	0	F!D259
RCEP F	2023	2023	0	F!E259
RCEP F	2024	2024	0	F!F259
RCEP F	2025	2025	0	F!G259
RCEP F	2026	2026	0	F!H259
RCEP F	2027	2027	0	F!I259
VIFTA	2024	2024	20	VI!F243
VIFTA	2025	2025	20	VI!G243
VIFTA	2026	2026	20	VI!H243
VIFTA	2027	2027	20	VI!I243

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
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 0301.95.00. 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 0301.95.00 was checked against BT2026 (cell BT2026!N266), 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.