Vietnam Tariff Intelligence

HS 0301.99.24 detail

HS code	0301.99.24
Description	Live fish / - Other live fish: / - - Other: / - - - Other fish fry: / - - - - Other, breeding
Unit	kg/con
Generated	05/11/2026 04:55:42
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/03019924/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K274
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N274
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q274
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ274
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
VIFTA	0	0%	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!E266
ATIGA	2022	2022	0	AT!E267

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F267
ATIGA	2024	2024	0	AT!G267
ATIGA	2025	2025	0	AT!H267
ATIGA	2026	2026	0	AT!I267
ATIGA	2027	2027	0	AT!J267
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E269
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F269
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G269
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H269
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I269
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J269
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E267
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F267
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G267
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H267
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I267
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J267
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F267
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H266
AIFTA	30/12/2022	2022	0	AI!F269
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G269
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H269
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I269
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J269
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K269
VKFTA	2022	2022	0	VK!E267

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F267
VKFTA	2024	2024	0	VK!G267
VKFTA	2025	2025	0	VK!H267
VKFTA	2026	2026	0	VK!I267
VKFTA	2027	2027	0	VK!J267
VCFTA	2022	2022	0	VC!D268
VCFTA	2023	2023	0	VC!E268
VCFTA	2024	2024	0	VC!F268
VCFTA	2025	2025	0	VC!G268
VCFTA	2026	2026	0	VC!H268
VCFTA	2027	2027	0	VC!I268
VN-EAEU	2022	2022	0	EAV!D269
VN-EAEU	2023	2023	0	EAV!E269
VN-EAEU	2024	2024	0	EAV!F269
VN-EAEU	2025	2025	0	EAV!G269
VN-EAEU	2026	2026	0	EAV!H269
VN-EAEU	2027	2027	0	EAV!I269
AHKFTA	2022	2022	0	AKH!D268
AHKFTA	2023	2023	0	AKH!E268
AHKFTA	2024	2024	0	AKH!F268
AHKFTA	2025	2025	0	AKH!G268
AHKFTA	2026	2026	0	AKH!H268
AHKFTA	2027	2027	0	AKH!I268
EVFTA	2022	2022	0	EV-NK!D266
EVFTA	2023	2023	0	EV-NK!E266
EVFTA	2024	2024	0	EV-NK!F266

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G266
EVFTA	2026	2026	0	EV-NK!H266
EVFTA	2027	2027	0	EV-NK!I266
UKVFTA	2022	2022	0	UKV!D268
UKVFTA	2023	2023	0	UKV!E268
UKVFTA	2024	2024	0	UKV!F268
UKVFTA	2025	2025	0	UKV!G268
UKVFTA	2026	2026	0	UKV!H268
UKVFTA	2027	2027	0	UKV!I268
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D268
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E268
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F268
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G268
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H268
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I268
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J268
RCEP A	2022	2022	0	RCEPT-A!D267
RCEP A	2023	2023	0	RCEPT-A!E267
RCEP A	2024	2024	0	RCEPT-A!F267
RCEP A	2025	2025	0	RCEPT-A!G267
RCEP A	2026	2026	0	RCEPT-A!H267
RCEP A	2027	2027	0	RCEPT-A!I267
RCEP B	2022	2022	0	B!D267
RCEP B	2023	2023	0	B!E267
RCEP B	2024	2024	0	B!F267
RCEP B	2025	2025	0	B!G267

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H267
RCEP B	2027	2027	0	B!I267
RCEP C	2022	2022	0	C!D267
RCEP C	2023	2023	0	C!E267
RCEP C	2024	2024	0	C!F267
RCEP C	2025	2025	0	C!G267
RCEP C	2026	2026	0	C!H267
RCEP C	2027	2027	0	C!I267
RCEP D	2022	2022	0	D!D267
RCEP D	2023	2023	0	D!E267
RCEP D	2024	2024	0	D!F267
RCEP D	2025	2025	0	D!G267
RCEP D	2026	2026	0	D!H267
RCEP D	2027	2027	0	D!I267
RCEP E	2022	2022	0	E!D267
RCEP E	2023	2023	0	E!E267
RCEP E	2024	2024	0	E!F267
RCEP E	2025	2025	0	E!G267
RCEP E	2026	2026	0	E!H267
RCEP E	2027	2027	0	E!I267
RCEP F	2022	2022	0	F!D267
RCEP F	2023	2023	0	F!E267
RCEP F	2024	2024	0	F!F267
RCEP F	2025	2025	0	F!G267
RCEP F	2026	2026	0	F!H267
RCEP F	2027	2027	0	F!I267

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F251
VIFTA	2025	2025	0	VI!G251
VIFTA	2026	2026	0	VI!H251
VIFTA	2027	2027	0	VI!I251

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0301.99 has 17 lines; 0301.99.24 is distinguished from its siblings by: Other, breeding.	0301.99.11 Breeding; 0301.99.19 Other; 0301.99.22 Other carp, breeding; 0301.99.23 Other carp; 0301.99.29 Other; 0301.99.31 Milkfish, breeding	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0301.99.24 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0301.99.24	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0301.99.24. 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 0% for 0301.99.24 was checked against BT2026 (cell BT2026!N274), 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)
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
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.