

## HS 0301.99.33 detail

|                     |                                                                                                                                                    |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0301.99.33                                                                                                                                         |
| Description         | Live fish / - Other live fish: / - - Other: / - - - Milkfish and grouper, other than fry: / - - - - Leopard coral grouper (Plectropomus leopardus) |
| Unit                | kg/con                                                                                                                                             |
| Generated           | 01/11/2026 08:06:53                                                                                                                                |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/03019933/">https://mail.vietnamtariff.com/hs-code/03019933/</a>                                    |

### 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!K279  |
| Preferential (MFN)   | 20           | 20%                            | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N279  |
| VAT                  | *5/8/10      | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q279  |
| Excise tax           |              | No data                        |                |            |              |
| Environmental tax    |              | No data                        |                |            |              |
| Export duty          | 0            | 0%                             | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ279 |
| 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<br>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)       | 0% (except KH) | 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   | 11.4         | 11.4%   | 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!E271 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E272 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F272 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G272 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H272 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I272 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J272 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E274 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F274 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G274 |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H274   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I274   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J274   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4            | VJ!E272   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F272   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G272   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H272   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I272   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J272   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F272   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H271 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F274   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G274   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H274   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I274   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J274   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K274   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E272   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F272   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G272   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H272   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I272   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J272   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D273   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E273   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F273   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VCFTA   | 2025   | 2025 | 0            | VC!G273    |
| VCFTA   | 2026   | 2026 | 0            | VC!H273    |
| VCFTA   | 2027   | 2027 | 0            | VC!I273    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D274   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E274   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F274   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G274   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H274   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I274   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D273   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E273   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F273   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G273   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H273   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I273   |
| EVFTA   | 2022   | 2022 | 5            | EV-NK!D271 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E271 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F271 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G271 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H271 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I271 |
| UKVFTA  | 2022   | 2022 | 5            | UKV!D273   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E273   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F273   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G273   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H273   |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I273     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D273   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E273   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F273   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G273   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H273   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I273   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J273   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D272 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E272 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F272 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G272 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H272 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I272 |
| RCEP B | 2022   | 2022           | 0            | B!D272       |
| RCEP B | 2023   | 2023           | 0            | B!E272       |
| RCEP B | 2024   | 2024           | 0            | B!F272       |
| RCEP B | 2025   | 2025           | 0            | B!G272       |
| RCEP B | 2026   | 2026           | 0            | B!H272       |
| RCEP B | 2027   | 2027           | 0            | B!I272       |
| RCEP C | 2022   | 2022           | 0            | C!D272       |
| RCEP C | 2023   | 2023           | 0            | C!E272       |
| RCEP C | 2024   | 2024           | 0            | C!F272       |
| RCEP C | 2025   | 2025           | 0            | C!G272       |
| RCEP C | 2026   | 2026           | 0            | C!H272       |
| RCEP C | 2027   | 2027           | 0            | C!I272       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP D | 2022   | 2022 | 0            | D!D272  |
| RCEP D | 2023   | 2023 | 0            | D!E272  |
| RCEP D | 2024   | 2024 | 0            | D!F272  |
| RCEP D | 2025   | 2025 | 0            | D!G272  |
| RCEP D | 2026   | 2026 | 0            | D!H272  |
| RCEP D | 2027   | 2027 | 0            | D!I272  |
| RCEP E | 2022   | 2022 | 0            | E!D272  |
| RCEP E | 2023   | 2023 | 0            | E!E272  |
| RCEP E | 2024   | 2024 | 0            | E!F272  |
| RCEP E | 2025   | 2025 | 0            | E!G272  |
| RCEP E | 2026   | 2026 | 0            | E!H272  |
| RCEP E | 2027   | 2027 | 0            | E!I272  |
| RCEP F | 2022   | 2022 | 0            | F!D272  |
| RCEP F | 2023   | 2023 | 0            | F!E272  |
| RCEP F | 2024   | 2024 | 0            | F!F272  |
| RCEP F | 2025   | 2025 | 0            | F!G272  |
| RCEP F | 2026   | 2026 | 0            | F!H272  |
| RCEP F | 2027   | 2027 | 0            | F!I272  |
| VIFTA  | 2024   | 2024 | 17.1         | VI!F256 |
| VIFTA  | 2025   | 2025 | 14.3         | VI!G256 |
| VIFTA  | 2026   | 2026 | 11.4         | VI!H256 |
| VIFTA  | 2027   | 2027 | 8.6          | VI!I256 |

### 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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 0301.99 has 17 lines; 0301.99.33 is distinguished from its siblings by: Leopard coral grouper (Plectropomus leopardus).                 | 0301.99.11 Breeding; 0301.99.19 Other; 0301.99.22 Other carp, breeding; 0301.99.23 Other carp; 0301.99.24 Other, breeding; 0301.99.29 Other | 31/2022/TT-BTC                 | Verify the distinguishing features; consider an advance classification ruling if uncertain.             | Not verified – check required                     |
| HS-004  | YELLOW | HS code introduced in the 2023 nomenclature                | 0301.99.33 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.            | MOI: 0301.99.33                                                                                                                             | 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 0301.99.33. 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 0301.99.33 was checked against BT2026 (cell BT2026!N279), 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.