Vietnam Tariff Intelligence

HS 0301.99.41 detail

HS code	0301.99.41
Description	Live fish / - Other live fish: / - - Other: / - - - Other, freshwater fish: / - - - - Tilapias (Oreochromis spp.)
Unit	kg/con
Generated	01/11/2026 03:37:34
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/03019941/

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!K284
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N284
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q284
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ284
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E276
ATIGA	2022	2022	0	AT!E277

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F277
ATIGA	2024	2024	0	AT!G277
ATIGA	2025	2025	0	AT!H277
ATIGA	2026	2026	0	AT!I277
ATIGA	2027	2027	0	AT!J277
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E279
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F279
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G279
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H279
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I279
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J279
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E277
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F277
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G277
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H277
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I277
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J277
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F277
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H276
AIFTA	30/12/2022	2022	0	AI!F279
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G279
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H279
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I279
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J279
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K279
VKFTA	2022	2022	0	VK!E277

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F277
VKFTA	2024	2024	0	VK!G277
VKFTA	2025	2025	0	VK!H277
VKFTA	2026	2026	0	VK!I277
VKFTA	2027	2027	0	VK!J277
VCFTA	2022	2022	0	VC!D278
VCFTA	2023	2023	0	VC!E278
VCFTA	2024	2024	0	VC!F278
VCFTA	2025	2025	0	VC!G278
VCFTA	2026	2026	0	VC!H278
VCFTA	2027	2027	0	VC!I278
VN-EAEU	2022	2022	0	EAV!D279
VN-EAEU	2023	2023	0	EAV!E279
VN-EAEU	2024	2024	0	EAV!F279
VN-EAEU	2025	2025	0	EAV!G279
VN-EAEU	2026	2026	0	EAV!H279
VN-EAEU	2027	2027	0	EAV!I279
AHKFTA	2022	2022	12	AKH!D278
AHKFTA	2023	2023	8	AKH!E278
AHKFTA	2024	2024	8	AKH!F278
AHKFTA	2025	2025	4	AKH!G278
AHKFTA	2026	2026	4	AKH!H278
AHKFTA	2027	2027	0	AKH!I278
EVFTA	2022	2022	5	EV-NK!D276
EVFTA	2023	2023	0	EV-NK!E276
EVFTA	2024	2024	0	EV-NK!F276

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G276
EVFTA	2026	2026	0	EV-NK!H276
EVFTA	2027	2027	0	EV-NK!I276
UKVFTA	2022	2022	5	UKV!D278
UKVFTA	2023	2023	0	UKV!E278
UKVFTA	2024	2024	0	UKV!F278
UKVFTA	2025	2025	0	UKV!G278
UKVFTA	2026	2026	0	UKV!H278
UKVFTA	2027	2027	0	UKV!I278
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D278
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E278
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F278
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G278
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H278
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I278
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J278
RCEP A	2022	2022	0	RCEPT-A!D277
RCEP A	2023	2023	0	RCEPT-A!E277
RCEP A	2024	2024	0	RCEPT-A!F277
RCEP A	2025	2025	0	RCEPT-A!G277
RCEP A	2026	2026	0	RCEPT-A!H277
RCEP A	2027	2027	0	RCEPT-A!I277
RCEP B	2022	2022	0	B!D277
RCEP B	2023	2023	0	B!E277
RCEP B	2024	2024	0	B!F277
RCEP B	2025	2025	0	B!G277

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H277
RCEP B	2027	2027	0	B!I277
RCEP C	2022	2022	0	C!D277
RCEP C	2023	2023	0	C!E277
RCEP C	2024	2024	0	C!F277
RCEP C	2025	2025	0	C!G277
RCEP C	2026	2026	0	C!H277
RCEP C	2027	2027	0	C!I277
RCEP D	2022	2022	0	D!D277
RCEP D	2023	2023	0	D!E277
RCEP D	2024	2024	0	D!F277
RCEP D	2025	2025	0	D!G277
RCEP D	2026	2026	0	D!H277
RCEP D	2027	2027	0	D!I277
RCEP E	2022	2022	0	E!D277
RCEP E	2023	2023	0	E!E277
RCEP E	2024	2024	0	E!F277
RCEP E	2025	2025	0	E!G277
RCEP E	2026	2026	0	E!H277
RCEP E	2027	2027	0	E!I277
RCEP F	2022	2022	0	F!D277
RCEP F	2023	2023	0	F!E277
RCEP F	2024	2024	0	F!F277
RCEP F	2025	2025	0	F!G277
RCEP F	2026	2026	0	F!H277
RCEP F	2027	2027	0	F!I277

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17,1	VI!F261
VIFTA	2025	2025	14.3	VI!G261
VIFTA	2026	2026	11.4	VI!H261
VIFTA	2027	2027	8.6	VI!I261

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-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; 0301.99.41 is distinguished from its siblings by: Tilapias (Oreochromis spp.).	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
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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 0301.99.41. 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 0301.99.41 was checked against BT2026 (cell BT2026!N284), 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)
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.