Vietnam Tariff Intelligence

HS 0302.41.00 detail

HS code	0302.41.00
Description	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0302.91 to 0302.99: / - - Herrings (Clupea harengus, Clupea pallasii)
Unit	kg
Generated	31/10/2026 05:15:53
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	https://mail.vietnamtariff.com/hs-code/03024100/

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!K310
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N310
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q310
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ310
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
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	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!E303
ATIGA	2022	2022	0	AT!E304
ATIGA	2023	2023	0	AT!F304
ATIGA	2024	2024	0	AT!G304
ATIGA	2025	2025	0	AT!H304
ATIGA	2026	2026	0	AT!I304
ATIGA	2027	2027	0	AT!J304
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E306
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F306
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G306
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H306
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I306
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J306
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E304
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F304
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G304
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H304
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I304
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J304
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F304
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H303
AIFTA	30/12/2022	2022	0	AI!F306
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G306
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H306
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I306
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J306

FTA	Period	Year	Source value	Source
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K306
VKFTA	2022	2022	0	VK!E304
VKFTA	2023	2023	0	VK!F304
VKFTA	2024	2024	0	VK!G304
VKFTA	2025	2025	0	VK!H304
VKFTA	2026	2026	0	VK!I304
VKFTA	2027	2027	0	VK!J304
VCFTA	2022	2022	4	VC!D305
VCFTA	2023	2023	2	VC!E305
VCFTA	2024	2024	0	VC!F305
VCFTA	2025	2025	0	VC!G305
VCFTA	2026	2026	0	VC!H305
VCFTA	2027	2027	0	VC!I305
VN-EAEU	2022	2022	0	EAV!D306
VN-EAEU	2023	2023	0	EAV!E306
VN-EAEU	2024	2024	0	EAV!F306
VN-EAEU	2025	2025	0	EAV!G306
VN-EAEU	2026	2026	0	EAV!H306
VN-EAEU	2027	2027	0	EAV!I306
AHKFTA	2022	2022	12	AKH!D305
AHKFTA	2023	2023	8	AKH!E305
AHKFTA	2024	2024	8	AKH!F305
AHKFTA	2025	2025	4	AKH!G305
AHKFTA	2026	2026	4	AKH!H305
AHKFTA	2027	2027	0	AKH!I305
EVFTA	2022	2022	5	EV-NK!D303

FTA	Period	Year	Source value	Source
EVFTA	2023	2023	0	EV-NK!E303
EVFTA	2024	2024	0	EV-NK!F303
EVFTA	2025	2025	0	EV-NK!G303
EVFTA	2026	2026	0	EV-NK!H303
EVFTA	2027	2027	0	EV-NK!I303
UKVFTA	2022	2022	5	UKV!D305
UKVFTA	2023	2023	0	UKV!E305
UKVFTA	2024	2024	0	UKV!F305
UKVFTA	2025	2025	0	UKV!G305
UKVFTA	2026	2026	0	UKV!H305
UKVFTA	2027	2027	0	UKV!I305
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D305
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E305
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F305
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G305
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H305
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I305
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J305
RCEP A	2022	2022	0	RCEPT-A!D304
RCEP A	2023	2023	0	RCEPT-A!E304
RCEP A	2024	2024	0	RCEPT-A!F304
RCEP A	2025	2025	0	RCEPT-A!G304
RCEP A	2026	2026	0	RCEPT-A!H304
RCEP A	2027	2027	0	RCEPT-A!I304
RCEP B	2022	2022	0	B!D304
RCEP B	2023	2023	0	B!E304

FTA	Period	Year	Source value	Source
RCEP B	2024	2024	0	B!F304
RCEP B	2025	2025	0	B!G304
RCEP B	2026	2026	0	B!H304
RCEP B	2027	2027	0	B!I304
RCEP C	2022	2022	0	C!D304
RCEP C	2023	2023	0	C!E304
RCEP C	2024	2024	0	C!F304
RCEP C	2025	2025	0	C!G304
RCEP C	2026	2026	0	C!H304
RCEP C	2027	2027	0	C!I304
RCEP D	2022	2022	0	D!D304
RCEP D	2023	2023	0	D!E304
RCEP D	2024	2024	0	D!F304
RCEP D	2025	2025	0	D!G304
RCEP D	2026	2026	0	D!H304
RCEP D	2027	2027	0	D!I304
RCEP E	2022	2022	0	E!D304
RCEP E	2023	2023	0	E!E304
RCEP E	2024	2024	0	E!F304
RCEP E	2025	2025	0	E!G304
RCEP E	2026	2026	0	E!H304
RCEP E	2027	2027	0	E!I304
RCEP F	2022	2022	0	F!D304
RCEP F	2023	2023	0	F!E304
RCEP F	2024	2024	0	F!F304
RCEP F	2025	2025	0	F!G304

FTA	Period	Year	Source value	Source
RCEP F	2026	2026	0	F!H304
RCEP F	2027	2027	0	F!I304
VIFTA	2024	2024	18	VI!F287
VIFTA	2025	2025	16	VI!G287
VIFTA	2026	2026	14	VI!H287
VIFTA	2027	2027	12	VI!I287

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
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 0302.41.00. 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 0302.41.00 was checked against BT2026 (cell BT2026!N310), 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
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.