Vietnam Tariff Intelligence

HS 0305.44.00 detail

HS code	0305.44.00
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Smoked fish, including fillets, other than edible fish offal: / - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)
Unit	kg
Generated	12/11/2026 09:39:45
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/03054400/

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!K517
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N517
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q517
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ517
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E513
ATIGA	2022	2022	0	AT!E514
ATIGA	2023	2023	0	AT!F514
ATIGA	2024	2024	0	AT!G514
ATIGA	2025	2025	0	AT!H514
ATIGA	2026	2026	0	AT!I514
ATIGA	2027	2027	0	AT!J514
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E516
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F516
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G516
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H516

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I516
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J516
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E516
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F516
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G516
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H516
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I516
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J516
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F514
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H513
AIFTA	30/12/2022	2022	0	AI!F516
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G516
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H516
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I516
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J516
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K516
VKFTA	2022	2022	0	VK!E514
VKFTA	2023	2023	0	VK!F514
VKFTA	2024	2024	0	VK!G514
VKFTA	2025	2025	0	VK!H514
VKFTA	2026	2026	0	VK!I514
VKFTA	2027	2027	0	VK!J514
VCFTA	2022	2022	0	VC!D515
VCFTA	2023	2023	0	VC!E515
VCFTA	2024	2024	0	VC!F515
VCFTA	2025	2025	0	VC!G515

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H515
VCFTA	2027	2027	0	VC!I515
VN-EAEU	2022	2022	0	EAV!D518
VN-EAEU	2023	2023	0	EAV!E518
VN-EAEU	2024	2024	0	EAV!F518
VN-EAEU	2025	2025	0	EAV!G518
VN-EAEU	2026	2026	0	EAV!H518
VN-EAEU	2027	2027	0	EAV!I518
VNCU	2022	2022	0	VNCU!D45
VNCU	2023 - 2027		0	VNCU!E45
AHKFTA	2022	2022	12	AKH!D515
AHKFTA	2023	2023	8	AKH!E515
AHKFTA	2024	2024	8	AKH!F515
AHKFTA	2025	2025	4	AKH!G515
AHKFTA	2026	2026	4	AKH!H515
AHKFTA	2027	2027	0	AKH!I515
EVFTA	2022	2022	5	EV-NK!D515
EVFTA	2023	2023	0	EV-NK!E515
EVFTA	2024	2024	0	EV-NK!F515
EVFTA	2025	2025	0	EV-NK!G515
EVFTA	2026	2026	0	EV-NK!H515
EVFTA	2027	2027	0	EV-NK!I515
UKVFTA	2022	2022	5	UKV!D517
UKVFTA	2023	2023	0	UKV!E517
UKVFTA	2024	2024	0	UKV!F517
UKVFTA	2025	2025	0	UKV!G517

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H517
UKVFTA	2027	2027	0	UKV!I517
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D515
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E515
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F515
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G515
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H515
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I515
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J515
RCEP A	2022	2022	0	RCEPT-A!D514
RCEP A	2023	2023	0	RCEPT-A!E514
RCEP A	2024	2024	0	RCEPT-A!F514
RCEP A	2025	2025	0	RCEPT-A!G514
RCEP A	2026	2026	0	RCEPT-A!H514
RCEP A	2027	2027	0	RCEPT-A!I514
RCEP B	2022	2022	0	B!D514
RCEP B	2023	2023	0	B!E514
RCEP B	2024	2024	0	B!F514
RCEP B	2025	2025	0	B!G514
RCEP B	2026	2026	0	B!H514
RCEP B	2027	2027	0	B!I514
RCEP C	2022	2022	0	C!D514
RCEP C	2023	2023	0	C!E514
RCEP C	2024	2024	0	C!F514
RCEP C	2025	2025	0	C!G514
RCEP C	2026	2026	0	C!H514

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I514
RCEP D	2022	2022	0	D!D514
RCEP D	2023	2023	0	D!E514
RCEP D	2024	2024	0	D!F514
RCEP D	2025	2025	0	D!G514
RCEP D	2026	2026	0	D!H514
RCEP D	2027	2027	0	D!I514
RCEP E	2022	2022	0	E!D514
RCEP E	2023	2023	0	E!E514
RCEP E	2024	2024	0	E!F514
RCEP E	2025	2025	0	E!G514
RCEP E	2026	2026	0	E!H514
RCEP E	2027	2027	0	E!I514
RCEP F	2022	2022	0	F!D514
RCEP F	2023	2023	0	F!E514
RCEP F	2024	2024	0	F!F514
RCEP F	2025	2025	0	F!G514
RCEP F	2026	2026	0	F!H514
RCEP F	2027	2027	0	F!I514
VIFTA	2024	2024	*	VI!F494
VIFTA	2025	2025	*	VI!G494
VIFTA	2026	2026	*	VI!H494
VIFTA	2027	2027	*	VI!I494

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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
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 "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 0305.44.00. 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 0305.44.00 was checked against BT2026 (cell BT2026!N517), 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)

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.