Vietnam Tariff Intelligence

HS 0305.53.00 detail

HS code	0305.53.00
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Dried fish, other than edible fish offal, whether or not salted but not smoked: / - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)
Unit	kg
Generated	03/11/2026 18:23:58
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/03055300/

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!K524
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N524
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q524
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ524
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(-KH, KR)	0% (except KH, KR)	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
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
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!E520
ATIGA	2022	2022	0	AT!E521
ATIGA	2023	2023	0	AT!F521
ATIGA	2024	2024	0	AT!G521
ATIGA	2025	2025	0	AT!H521
ATIGA	2026	2026	0	AT!I521
ATIGA	2027	2027	0	AT!J521
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E523
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F523
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G523
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H523

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I523
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J523
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E523
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F523
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G523
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H523
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I523
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J523
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F521
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H520
AIFTA	30/12/2022	2022	0	AI!F523
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G523
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H523
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I523
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J523
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K523
VKFTA	2022	2022	0	VK!E521
VKFTA	2023	2023	0	VK!F521
VKFTA	2024	2024	0	VK!G521
VKFTA	2025	2025	0	VK!H521
VKFTA	2026	2026	0	VK!I521
VKFTA	2027	2027	0	VK!J521
VCFTA	2022	2022	4	VC!D522
VCFTA	2023	2023	2	VC!E522
VCFTA	2024	2024	0	VC!F522
VCFTA	2025	2025	0	VC!G522

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H522
VCFTA	2027	2027	0	VC!I522
VN-EAEU	2022	2022	0	EAV!D525
VN-EAEU	2023	2023	0	EAV!E525
VN-EAEU	2024	2024	0	EAV!F525
VN-EAEU	2025	2025	0	EAV!G525
VN-EAEU	2026	2026	0	EAV!H525
VN-EAEU	2027	2027	0	EAV!I525
AHKFTA	2022	2022	12	AKH!D522
AHKFTA	2023	2023	8	AKH!E522
AHKFTA	2024	2024	8	AKH!F522
AHKFTA	2025	2025	4	AKH!G522
AHKFTA	2026	2026	4	AKH!H522
AHKFTA	2027	2027	0	AKH!I522
EVFTA	2022	2022	5	EV-NK!D522
EVFTA	2023	2023	0	EV-NK!E522
EVFTA	2024	2024	0	EV-NK!F522
EVFTA	2025	2025	0	EV-NK!G522
EVFTA	2026	2026	0	EV-NK!H522
EVFTA	2027	2027	0	EV-NK!I522
UKVFTA	2022	2022	5	UKV!D524
UKVFTA	2023	2023	0	UKV!E524
UKVFTA	2024	2024	0	UKV!F524
UKVFTA	2025	2025	0	UKV!G524
UKVFTA	2026	2026	0	UKV!H524
UKVFTA	2027	2027	0	UKV!I524

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D522
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E522
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F522
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G522
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H522
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I522
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J522
RCEP A	2022	2022	0	RCEPT-A!D521
RCEP A	2023	2023	0	RCEPT-A!E521
RCEP A	2024	2024	0	RCEPT-A!F521
RCEP A	2025	2025	0	RCEPT-A!G521
RCEP A	2026	2026	0	RCEPT-A!H521
RCEP A	2027	2027	0	RCEPT-A!I521
RCEP B	2022	2022	0	B!D521
RCEP B	2023	2023	0	B!E521
RCEP B	2024	2024	0	B!F521
RCEP B	2025	2025	0	B!G521
RCEP B	2026	2026	0	B!H521
RCEP B	2027	2027	0	B!I521
RCEP C	2022	2022	0	C!D521
RCEP C	2023	2023	0	C!E521
RCEP C	2024	2024	0	C!F521
RCEP C	2025	2025	0	C!G521
RCEP C	2026	2026	0	C!H521
RCEP C	2027	2027	0	C!I521
RCEP D	2022	2022	0	D!D521

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E521
RCEP D	2024	2024	0	D!F521
RCEP D	2025	2025	0	D!G521
RCEP D	2026	2026	0	D!H521
RCEP D	2027	2027	0	D!I521
RCEP E	2022	2022	0	E!D521
RCEP E	2023	2023	0	E!E521
RCEP E	2024	2024	0	E!F521
RCEP E	2025	2025	0	E!G521
RCEP E	2026	2026	0	E!H521
RCEP E	2027	2027	0	E!I521
RCEP F	2022	2022	0	F!D521
RCEP F	2023	2023	0	F!E521
RCEP F	2024	2024	0	F!F521
RCEP F	2025	2025	0	F!G521
RCEP F	2026	2026	0	F!H521
RCEP F	2027	2027	0	F!I521
VIFTA	2024	2024	*	VI!F501
VIFTA	2025	2025	*	VI!G501
VIFTA	2026	2026	*	VI!H501
VIFTA	2027	2027	*	VI!I501

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
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 0305.53.00. 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 0305.53.00 was checked against BT2026 (cell BT2026!N524), 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)

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.