Vietnam Tariff Intelligence

HS 0301.92.00 detail

HS code	0301.92.00
Description	Live fish / - Other live fish: / - - Eels (Anguilla spp.)
Unit	kg/con
Generated	06/11/2026 04:26:34
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/03019200/

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!K255
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N255
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q255
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ255
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

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	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

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
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!E247
ATIGA	2022	2022	0	AT!E248
ATIGA	2023	2023	0	AT!F248
ATIGA	2024	2024	0	AT!G248
ATIGA	2025	2025	0	AT!H248
ATIGA	2026	2026	0	AT!I248
ATIGA	2027	2027	0	AT!J248
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E250
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F250
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G250

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H250
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I250
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J250
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E248
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F248
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G248
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H248
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I248
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J248
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F248
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H247
AIFTA	30/12/2022	2022	0	AI!F250
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G250
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H250
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I250
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J250
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K250
VKFTA	2022	2022	0	VK!E248
VKFTA	2023	2023	0	VK!F248
VKFTA	2024	2024	0	VK!G248
VKFTA	2025	2025	0	VK!H248
VKFTA	2026	2026	0	VK!I248
VKFTA	2027	2027	0	VK!J248
VCFTA	2022	2022	4	VC!D249
VCFTA	2023	2023	2	VC!E249
VCFTA	2024	2024	0	VC!F249

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G249
VCFTA	2026	2026	0	VC!H249
VCFTA	2027	2027	0	VC!I249
VN-EAEU	2022	2022	0	EAV!D250
VN-EAEU	2023	2023	0	EAV!E250
VN-EAEU	2024	2024	0	EAV!F250
VN-EAEU	2025	2025	0	EAV!G250
VN-EAEU	2026	2026	0	EAV!H250
VN-EAEU	2027	2027	0	EAV!I250
AHKFTA	2022	2022	12	AKH!D249
AHKFTA	2023	2023	8	AKH!E249
AHKFTA	2024	2024	8	AKH!F249
AHKFTA	2025	2025	4	AKH!G249
AHKFTA	2026	2026	4	AKH!H249
AHKFTA	2027	2027	0	AKH!I249
EVFTA	2022	2022	5	EV-NK!D247
EVFTA	2023	2023	0	EV-NK!E247
EVFTA	2024	2024	0	EV-NK!F247
EVFTA	2025	2025	0	EV-NK!G247
EVFTA	2026	2026	0	EV-NK!H247
EVFTA	2027	2027	0	EV-NK!I247
UKVFTA	2022	2022	5	UKV!D249
UKVFTA	2023	2023	0	UKV!E249
UKVFTA	2024	2024	0	UKV!F249
UKVFTA	2025	2025	0	UKV!G249
UKVFTA	2026	2026	0	UKV!H249

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I249
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D249
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E249
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F249
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G249
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H249
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I249
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J249
RCEP A	2022	2022	0	RCEPT-A!D248
RCEP A	2023	2023	0	RCEPT-A!E248
RCEP A	2024	2024	0	RCEPT-A!F248
RCEP A	2025	2025	0	RCEPT-A!G248
RCEP A	2026	2026	0	RCEPT-A!H248
RCEP A	2027	2027	0	RCEPT-A!I248
RCEP B	2022	2022	0	B!D248
RCEP B	2023	2023	0	B!E248
RCEP B	2024	2024	0	B!F248
RCEP B	2025	2025	0	B!G248
RCEP B	2026	2026	0	B!H248
RCEP B	2027	2027	0	B!I248
RCEP C	2022	2022	0	C!D248
RCEP C	2023	2023	0	C!E248
RCEP C	2024	2024	0	C!F248
RCEP C	2025	2025	0	C!G248
RCEP C	2026	2026	0	C!H248
RCEP C	2027	2027	0	C!I248

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D248
RCEP D	2023	2023	0	D!E248
RCEP D	2024	2024	0	D!F248
RCEP D	2025	2025	0	D!G248
RCEP D	2026	2026	0	D!H248
RCEP D	2027	2027	0	D!I248
RCEP E	2022	2022	0	E!D248
RCEP E	2023	2023	0	E!E248
RCEP E	2024	2024	0	E!F248
RCEP E	2025	2025	0	E!G248
RCEP E	2026	2026	0	E!H248
RCEP E	2027	2027	0	E!I248
RCEP F	2022	2022	0	F!D248
RCEP F	2023	2023	0	F!E248
RCEP F	2024	2024	0	F!F248
RCEP F	2025	2025	0	F!G248
RCEP F	2026	2026	0	F!H248
RCEP F	2027	2027	0	F!I248
VIFTA	2024	2024	*	VI!F232
VIFTA	2025	2025	*	VI!G232
VIFTA	2026	2026	*	VI!H232
VIFTA	2027	2027	*	VI!I232

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)		01/2024/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 "*/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 0301.92.00. 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 0301.92.00 was checked against BT2026 (cell BT2026!N255), 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)
Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)

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.