Vietnam Tariff Intelligence

HS 0302.21.00 detail

HS code	0302.21.00
Description	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99: / - - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)
Unit	kg
Generated	08/11/2026 05:00:32
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/03022100/

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!K296
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N296
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q296
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ296
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(-MY, KR)	0% (except MY, 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!E289
ATIGA	2022	2022	0	AT!E290
ATIGA	2023	2023	0	AT!F290
ATIGA	2024	2024	0	AT!G290
ATIGA	2025	2025	0	AT!H290
ATIGA	2026	2026	0	AT!I290
ATIGA	2027	2027	0	AT!J290
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E292
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F292
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G292
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H292

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I292
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J292
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E290
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F290
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G290
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H290
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I290
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J290
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F290
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H289
AIFTA	30/12/2022	2022	0	AI!F292
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G292
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H292
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I292
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J292
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K292
VKFTA	2022	2022	0	VK!E290
VKFTA	2023	2023	0	VK!F290
VKFTA	2024	2024	0	VK!G290
VKFTA	2025	2025	0	VK!H290
VKFTA	2026	2026	0	VK!I290
VKFTA	2027	2027	0	VK!J290
VCFTA	2022	2022	4	VC!D291
VCFTA	2023	2023	2	VC!E291
VCFTA	2024	2024	0	VC!F291
VCFTA	2025	2025	0	VC!G291

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H291
VCFTA	2027	2027	0	VC!I291
VN-EAEU	2022	2022	5,5	EAV!D292
VN-EAEU	2023	2023	3,6	EAV!E292
VN-EAEU	2024	2024	1,8	EAV!F292
VN-EAEU	2025	2025	0	EAV!G292
VN-EAEU	2026	2026	0	EAV!H292
VN-EAEU	2027	2027	0	EAV!I292
AHKFTA	2022	2022	12	AKH!D291
AHKFTA	2023	2023	8	AKH!E291
AHKFTA	2024	2024	8	AKH!F291
AHKFTA	2025	2025	4	AKH!G291
AHKFTA	2026	2026	4	AKH!H291
AHKFTA	2027	2027	0	AKH!I291
EVFTA	2022	2022	5	EV-NK!D289
EVFTA	2023	2023	0	EV-NK!E289
EVFTA	2024	2024	0	EV-NK!F289
EVFTA	2025	2025	0	EV-NK!G289
EVFTA	2026	2026	0	EV-NK!H289
EVFTA	2027	2027	0	EV-NK!I289
UKVFTA	2022	2022	5	UKV!D291
UKVFTA	2023	2023	0	UKV!E291
UKVFTA	2024	2024	0	UKV!F291
UKVFTA	2025	2025	0	UKV!G291
UKVFTA	2026	2026	0	UKV!H291
UKVFTA	2027	2027	0	UKV!I291

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D291
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E291
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F291
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G291
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H291
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I291
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J291
RCEP A	2022	2022	0	RCEPT-A!D290
RCEP A	2023	2023	0	RCEPT-A!E290
RCEP A	2024	2024	0	RCEPT-A!F290
RCEP A	2025	2025	0	RCEPT-A!G290
RCEP A	2026	2026	0	RCEPT-A!H290
RCEP A	2027	2027	0	RCEPT-A!I290
RCEP B	2022	2022	0	B!D290
RCEP B	2023	2023	0	B!E290
RCEP B	2024	2024	0	B!F290
RCEP B	2025	2025	0	B!G290
RCEP B	2026	2026	0	B!H290
RCEP B	2027	2027	0	B!I290
RCEP C	2022	2022	0	C!D290
RCEP C	2023	2023	0	C!E290
RCEP C	2024	2024	0	C!F290
RCEP C	2025	2025	0	C!G290
RCEP C	2026	2026	0	C!H290
RCEP C	2027	2027	0	C!I290
RCEP D	2022	2022	0	D!D290

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E290
RCEP D	2024	2024	0	D!F290
RCEP D	2025	2025	0	D!G290
RCEP D	2026	2026	0	D!H290
RCEP D	2027	2027	0	D!I290
RCEP E	2022	2022	0	E!D290
RCEP E	2023	2023	0	E!E290
RCEP E	2024	2024	0	E!F290
RCEP E	2025	2025	0	E!G290
RCEP E	2026	2026	0	E!H290
RCEP E	2027	2027	0	E!I290
RCEP F	2022	2022	0	F!D290
RCEP F	2023	2023	0	F!E290
RCEP F	2024	2024	0	F!F290
RCEP F	2025	2025	0	F!G290
RCEP F	2026	2026	0	F!H290
RCEP F	2027	2027	0	F!I290
VIFTA	2024	2024	*	VI!F273
VIFTA	2025	2025	*	VI!G273
VIFTA	2026	2026	*	VI!H273
VIFTA	2027	2027	*	VI!I273

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 0302.21.00. 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 0302.21.00 was checked against BT2026 (cell BT2026!N296), 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.