Vietnam Tariff Intelligence

HS 0302.59.00 detail

HS code	0302.59.00
Description	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99: / - - Other
Unit	kg
Generated	09/11/2026 23:04:00
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/03025900/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K325
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N325
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q325
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ325
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY, KR, TH)	0% (except MY, KR, TH)	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
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E318
ATIGA	2022	2022	0	AT!E319
ATIGA	2023	2023	0	AT!F319
ATIGA	2024	2024	0	AT!G319
ATIGA	2025	2025	0	AT!H319
ATIGA	2026	2026	0	AT!I319
ATIGA	2027	2027	0	AT!J319
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E321
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F321
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G321
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H321

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I321
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J321
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E319
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F319
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G319
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H319
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I319
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J319
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F319
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H318
AIFTA	30/12/2022	2022	18	AI!F321
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G321
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H321
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I321
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J321
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K321
VKFTA	2022	2022	0	VK!E319
VKFTA	2023	2023	0	VK!F319
VKFTA	2024	2024	0	VK!G319
VKFTA	2025	2025	0	VK!H319
VKFTA	2026	2026	0	VK!I319
VKFTA	2027	2027	0	VK!J319
VCFTA	2022	2022	4	VC!D320
VCFTA	2023	2023	2	VC!E320
VCFTA	2024	2024	0	VC!F320
VCFTA	2025	2025	0	VC!G320

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H320
VCFTA	2027	2027	0	VC!I320
VN-EAEU	2022	2022	0	EAV!D321
VN-EAEU	2023	2023	0	EAV!E321
VN-EAEU	2024	2024	0	EAV!F321
VN-EAEU	2025	2025	0	EAV!G321
VN-EAEU	2026	2026	0	EAV!H321
VN-EAEU	2027	2027	0	EAV!I321
AHKFTA	2022	2022	7	AKH!D320
AHKFTA	2023	2023	5	AKH!E320
AHKFTA	2024	2024	5	AKH!F320
AHKFTA	2025	2025	2	AKH!G320
AHKFTA	2026	2026	2	AKH!H320
AHKFTA	2027	2027	0	AKH!I320
EVFTA	2022	2022	3	EV-NK!D318
EVFTA	2023	2023	0	EV-NK!E318
EVFTA	2024	2024	0	EV-NK!F318
EVFTA	2025	2025	0	EV-NK!G318
EVFTA	2026	2026	0	EV-NK!H318
EVFTA	2027	2027	0	EV-NK!I318
UKVFTA	2022	2022	3	UKV!D320
UKVFTA	2023	2023	0	UKV!E320
UKVFTA	2024	2024	0	UKV!F320
UKVFTA	2025	2025	0	UKV!G320
UKVFTA	2026	2026	0	UKV!H320
UKVFTA	2027	2027	0	UKV!I320

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D320
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E320
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F320
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G320
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H320
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I320
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J320
RCEP A	2022	2022	10,8	RCEPT-A!D319
RCEP A	2023	2023	9,6	RCEPT-A!E319
RCEP A	2024	2024	8,4	RCEPT-A!F319
RCEP A	2025	2025	7,2	RCEPT-A!G319
RCEP A	2026	2026	6	RCEPT-A!H319
RCEP A	2027	2027	4,8	RCEPT-A!I319
RCEP B	2022	2022	10,8	B!D319
RCEP B	2023	2023	9,6	B!E319
RCEP B	2024	2024	8,4	B!F319
RCEP B	2025	2025	7,2	B!G319
RCEP B	2026	2026	6	B!H319
RCEP B	2027	2027	4,8	B!I319
RCEP C	2022	2022	10,8	C!D319
RCEP C	2023	2023	9,6	C!E319
RCEP C	2024	2024	8,4	C!F319
RCEP C	2025	2025	7,2	C!G319
RCEP C	2026	2026	6	C!H319
RCEP C	2027	2027	4,8	C!I319
RCEP D	2022	2022	10,9	D!D319

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	9,8	D!E319
RCEP D	2024	2024	8,7	D!F319
RCEP D	2025	2025	7,6	D!G319
RCEP D	2026	2026	6,5	D!H319
RCEP D	2027	2027	5,5	D!I319
RCEP E	2022	2022	10,8	E!D319
RCEP E	2023	2023	9,6	E!E319
RCEP E	2024	2024	8,4	E!F319
RCEP E	2025	2025	7,2	E!G319
RCEP E	2026	2026	6	E!H319
RCEP E	2027	2027	4,8	E!I319
RCEP F	2022	2022	10,8	F!D319
RCEP F	2023	2023	9,6	F!E319
RCEP F	2024	2024	8,4	F!F319
RCEP F	2025	2025	7,2	F!G319
RCEP F	2026	2026	6	F!H319
RCEP F	2027	2027	4,8	F!I319
VIFTA	2024	2024	*	VI!F302
VIFTA	2025	2025	*	VI!G302
VIFTA	2026	2026	*	VI!H302
VIFTA	2027	2027	*	VI!I302

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.	MFN 12%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
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 0302.59.00. 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 12% for 0302.59.00 was checked against BT2026 (cell BT2026!N325), 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.