Vietnam Tariff Intelligence

HS 0302.91.00 detail

HS code	0302.91.00
Description	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal: / - - Livers, roes and milt
Unit	kg
Generated	10/11/2026 11:37:33
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/03029100/

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!K358
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N358
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q358
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ358
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!E351
ATIGA	2022	2022	0	AT!E352
ATIGA	2023	2023	0	AT!F352
ATIGA	2024	2024	0	AT!G352
ATIGA	2025	2025	0	AT!H352
ATIGA	2026	2026	0	AT!I352
ATIGA	2027	2027	0	AT!J352
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E354
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F354
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G354

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H354
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I354
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J354
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E352
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F352
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G352
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H352
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I352
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J352
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F352
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H351
AIFTA	30/12/2022	2022	0	AI!F354
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G354
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H354
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I354
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J354
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K354
VKFTA	2022	2022	0	VK!E352
VKFTA	2023	2023	0	VK!F352
VKFTA	2024	2024	0	VK!G352
VKFTA	2025	2025	0	VK!H352
VKFTA	2026	2026	0	VK!I352
VKFTA	2027	2027	0	VK!J352
VCFTA	2022	2022	4	VC!D353
VCFTA	2023	2023	2	VC!E353
VCFTA	2024	2024	0	VC!F353

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G353
VCFTA	2026	2026	0	VC!H353
VCFTA	2027	2027	0	VC!I353
VN-EAEU	2022	2022	0	EAV!D354
VN-EAEU	2023	2023	0	EAV!E354
VN-EAEU	2024	2024	0	EAV!F354
VN-EAEU	2025	2025	0	EAV!G354
VN-EAEU	2026	2026	0	EAV!H354
VN-EAEU	2027	2027	0	EAV!I354
AHKFTA	2022	2022	12	AKH!D353
AHKFTA	2023	2023	8	AKH!E353
AHKFTA	2024	2024	8	AKH!F353
AHKFTA	2025	2025	4	AKH!G353
AHKFTA	2026	2026	4	AKH!H353
AHKFTA	2027	2027	0	AKH!I353
EVFTA	2022	2022	5	EV-NK!D351
EVFTA	2023	2023	0	EV-NK!E351
EVFTA	2024	2024	0	EV-NK!F351
EVFTA	2025	2025	0	EV-NK!G351
EVFTA	2026	2026	0	EV-NK!H351
EVFTA	2027	2027	0	EV-NK!I351
UKVFTA	2022	2022	5	UKV!D353
UKVFTA	2023	2023	0	UKV!E353
UKVFTA	2024	2024	0	UKV!F353
UKVFTA	2025	2025	0	UKV!G353
UKVFTA	2026	2026	0	UKV!H353

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I353
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D353
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E353
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F353
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G353
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H353
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I353
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J353
RCEP A	2022	2022	0	RCEPT-A!D352
RCEP A	2023	2023	0	RCEPT-A!E352
RCEP A	2024	2024	0	RCEPT-A!F352
RCEP A	2025	2025	0	RCEPT-A!G352
RCEP A	2026	2026	0	RCEPT-A!H352
RCEP A	2027	2027	0	RCEPT-A!I352
RCEP B	2022	2022	0	B!D352
RCEP B	2023	2023	0	B!E352
RCEP B	2024	2024	0	B!F352
RCEP B	2025	2025	0	B!G352
RCEP B	2026	2026	0	B!H352
RCEP B	2027	2027	0	B!I352
RCEP C	2022	2022	0	C!D352
RCEP C	2023	2023	0	C!E352
RCEP C	2024	2024	0	C!F352
RCEP C	2025	2025	0	C!G352
RCEP C	2026	2026	0	C!H352
RCEP C	2027	2027	0	C!I352

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D352
RCEP D	2023	2023	0	D!E352
RCEP D	2024	2024	0	D!F352
RCEP D	2025	2025	0	D!G352
RCEP D	2026	2026	0	D!H352
RCEP D	2027	2027	0	D!I352
RCEP E	2022	2022	0	E!D352
RCEP E	2023	2023	0	E!E352
RCEP E	2024	2024	0	E!F352
RCEP E	2025	2025	0	E!G352
RCEP E	2026	2026	0	E!H352
RCEP E	2027	2027	0	E!I352
RCEP F	2022	2022	0	F!D352
RCEP F	2023	2023	0	F!E352
RCEP F	2024	2024	0	F!F352
RCEP F	2025	2025	0	F!G352
RCEP F	2026	2026	0	F!H352
RCEP F	2027	2027	0	F!I352
VIFTA	2024	2024	*	VI!F335
VIFTA	2025	2025	*	VI!G335
VIFTA	2026	2026	*	VI!H335
VIFTA	2027	2027	*	VI!I335

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): 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 "*/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 0302.91.00. 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 0302.91.00 was checked against BT2026 (cell BT2026!N358), 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
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
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.