Vietnam Tariff Intelligence

HS 0304 detail

HS code	0304
Description	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen
Unit	
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50 tariff lines under 0304

HS code	Description	Unit	Ordinary import duty	MFN	VAT
0304.31.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): / - - Tilapias (Oreochromis spp.)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.32.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): / - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.33.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): / - - Nile Perch (Lates niloticus)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)

HS code	Description	Unit	Ordinary import duty	MFN	VAT
0304.39.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): / - - Other	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.41.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.42.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.43.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.44.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.45.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Swordfish (Xiphias gladius)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.46.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Toothfish (Dissostichus spp.)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.47.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Dogfish and other sharks	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.48.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Rays and skates (Rajidae)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)

HS code	Description	Unit	Ordinary import duty	MFN	VAT
0304.49.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Fresh or chilled fillets of other fish: / - - Other	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.51.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.52.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Salmonidae	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.53.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.54.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Swordfish (Xiphias gladius)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.55.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Toothfish (Dissostichus spp.)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.56.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Dogfish and other sharks	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.57.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Rays and skates (Rajidae)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.59.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, fresh or chilled: / - - Other	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)

HS code	Description	Unit	Ordinary import duty	MFN	VAT
0304.61.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): / - - Tilapias (Oreochromis spp.)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.62.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): / - - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.63.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): / - - Nile Perch (Lates niloticus)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.69.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.): / - - Other	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.71.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: / - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.72.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: / - - Haddock (Melanogrammus aeglefinus)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.73.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: / - - Coalfish (Pollachius virens)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.74.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: / - - Hake (Merluccius spp., Urophycis spp.)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)

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0304.75.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: / - - Alaska Pollock (Theragra chalcogramma)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.79.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae: / - - Other	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.81.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.82.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.83.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.84.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Swordfish (Xiphias gladius)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.85.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Toothfish (Dissostichus spp.)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.86.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Herrings (Clupea harengus, Clupea pallasii)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.87.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.88.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Dogfish, other sharks, rays and skates (Rajidae)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)

HS code	Description	Unit	Ordinary import duty	MFN	VAT
0304.89.10	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Other: / - - - Mahi-mahi (Coryphaena hippurus)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.89.90	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of other fish: / - - Other: / - - - Other	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.91.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Swordfish (Xiphias gladius)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.92.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Toothfish (Dissostichus spp.)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.93.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.94.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Alaska Pollock (Theragra chalcogramma)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.95.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollock (Theragra chalcogramma)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.96.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Dogfish and other sharks	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.97.00	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Rays and skates (Rajidae)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)

HS code	Description	Unit	Ordinary import duty	MFN	VAT
0304.99.10	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Other: / - - - Surimi (minced fish meat)	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0304.99.90	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Other: / - - - Other	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)

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.