Vietnam Tariff Intelligence

HS 0305.31.00 detail

HS code	0305.31.00
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Fish fillets, dried, salted or in brine, but not smoked: / - - 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.)
Unit	kg
Generated	08/11/2026 09:02:19
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/03053100/

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!K504
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N504
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q504
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ504
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

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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/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!E500
ATIGA	2022	2022	0	AT!E501
ATIGA	2023	2023	0	AT!F501
ATIGA	2024	2024	0	AT!G501
ATIGA	2025	2025	0	AT!H501
ATIGA	2026	2026	0	AT!I501
ATIGA	2027	2027	0	AT!J501
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E503
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F503
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G503
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H503

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I503
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J503
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E503
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F503
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G503
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H503
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I503
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J503
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F501
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H500
AIFTA	30/12/2022	2022	0	AI!F503
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G503
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H503
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I503
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J503
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K503
VKFTA	2022	2022	0	VK!E501
VKFTA	2023	2023	0	VK!F501
VKFTA	2024	2024	0	VK!G501
VKFTA	2025	2025	0	VK!H501
VKFTA	2026	2026	0	VK!I501
VKFTA	2027	2027	0	VK!J501
VCFTA	2022	2022	23	VC!D502
VCFTA	2023	2023	23	VC!E502
VCFTA	2024	2024	5	VC!F502
VCFTA	2025	2025	5	VC!G502

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	5	VC!H502
VCFTA	2027	2027	5	VC!I502
VN-EAEU	2022	2022	0	EAV!D505
VN-EAEU	2023	2023	0	EAV!E505
VN-EAEU	2024	2024	0	EAV!F505
VN-EAEU	2025	2025	0	EAV!G505
VN-EAEU	2026	2026	0	EAV!H505
VN-EAEU	2027	2027	0	EAV!I505
VNCU	2022	2022	0	VNCU!D43
VNCU	2023 - 2027		0	VNCU!E43
AHKFTA	2022	2022	12	AKH!D502
AHKFTA	2023	2023	8	AKH!E502
AHKFTA	2024	2024	8	AKH!F502
AHKFTA	2025	2025	4	AKH!G502
AHKFTA	2026	2026	4	AKH!H502
AHKFTA	2027	2027	0	AKH!I502
EVFTA	2022	2022	5	EV-NK!D502
EVFTA	2023	2023	0	EV-NK!E502
EVFTA	2024	2024	0	EV-NK!F502
EVFTA	2025	2025	0	EV-NK!G502
EVFTA	2026	2026	0	EV-NK!H502
EVFTA	2027	2027	0	EV-NK!I502
UKVFTA	2022	2022	5	UKV!D504
UKVFTA	2023	2023	0	UKV!E504
UKVFTA	2024	2024	0	UKV!F504
UKVFTA	2025	2025	0	UKV!G504

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H504
UKVFTA	2027	2027	0	UKV!I504
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D502
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E502
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F502
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G502
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H502
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I502
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J502
RCEP A	2022	2022	0	RCEPT-A!D501
RCEP A	2023	2023	0	RCEPT-A!E501
RCEP A	2024	2024	0	RCEPT-A!F501
RCEP A	2025	2025	0	RCEPT-A!G501
RCEP A	2026	2026	0	RCEPT-A!H501
RCEP A	2027	2027	0	RCEPT-A!I501
RCEP B	2022	2022	0	B!D501
RCEP B	2023	2023	0	B!E501
RCEP B	2024	2024	0	B!F501
RCEP B	2025	2025	0	B!G501
RCEP B	2026	2026	0	B!H501
RCEP B	2027	2027	0	B!I501
RCEP C	2022	2022	0	C!D501
RCEP C	2023	2023	0	C!E501
RCEP C	2024	2024	0	C!F501
RCEP C	2025	2025	0	C!G501
RCEP C	2026	2026	0	C!H501

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I501
RCEP D	2022	2022	0	D!D501
RCEP D	2023	2023	0	D!E501
RCEP D	2024	2024	0	D!F501
RCEP D	2025	2025	0	D!G501
RCEP D	2026	2026	0	D!H501
RCEP D	2027	2027	0	D!I501
RCEP E	2022	2022	0	E!D501
RCEP E	2023	2023	0	E!E501
RCEP E	2024	2024	0	E!F501
RCEP E	2025	2025	0	E!G501
RCEP E	2026	2026	0	E!H501
RCEP E	2027	2027	0	E!I501
RCEP F	2022	2022	0	F!D501
RCEP F	2023	2023	0	F!E501
RCEP F	2024	2024	0	F!F501
RCEP F	2025	2025	0	F!G501
RCEP F	2026	2026	0	F!H501
RCEP F	2027	2027	0	F!I501
VIFTA	2024	2024	*	VI!F481
VIFTA	2025	2025	*	VI!G481
VIFTA	2026	2026	*	VI!H481
VIFTA	2027	2027	*	VI!I481

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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): 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 0305.31.00. 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 0305.31.00 was checked against BT2026 (cell BT2026!N504), 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)
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)

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.