Vietnam Tariff Intelligence

HS 0305.51.00 detail

HS code	0305.51.00
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Dried fish, other than edible fish offal, whether or not salted but not smoked: / - - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)
Unit	kg
Generated	04/11/2026 03:06:49
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/03055100/

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!K522
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N522
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q522
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ522
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	20	20%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E518

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E519
ATIGA	2023	2023	0	AT!F519
ATIGA	2024	2024	0	AT!G519
ATIGA	2025	2025	0	AT!H519
ATIGA	2026	2026	0	AT!I519
ATIGA	2027	2027	0	AT!J519
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E521
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F521
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G521
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H521
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I521
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J521
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E521
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F521
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G521
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H521
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I521
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J521
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F519
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H518
AIFTA	30/12/2022	2022	0	AI!F521
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G521
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H521
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I521
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J521
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K521

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E519
VKFTA	2023	2023	0	VK!F519
VKFTA	2024	2024	0	VK!G519
VKFTA	2025	2025	0	VK!H519
VKFTA	2026	2026	0	VK!I519
VKFTA	2027	2027	0	VK!J519
VCFTA	2022	2022	4	VC!D520
VCFTA	2023	2023	2	VC!E520
VCFTA	2024	2024	0	VC!F520
VCFTA	2025	2025	0	VC!G520
VCFTA	2026	2026	0	VC!H520
VCFTA	2027	2027	0	VC!I520
VN-EAEU	2022	2022	0	EAV!D523
VN-EAEU	2023	2023	0	EAV!E523
VN-EAEU	2024	2024	0	EAV!F523
VN-EAEU	2025	2025	0	EAV!G523
VN-EAEU	2026	2026	0	EAV!H523
VN-EAEU	2027	2027	0	EAV!I523
AHKFTA	2022	2022	12	AKH!D520
AHKFTA	2023	2023	8	AKH!E520
AHKFTA	2024	2024	8	AKH!F520
AHKFTA	2025	2025	4	AKH!G520
AHKFTA	2026	2026	4	AKH!H520
AHKFTA	2027	2027	0	AKH!I520
EVFTA	2022	2022	5	EV-NK!D520
EVFTA	2023	2023	0	EV-NK!E520

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F520
EVFTA	2025	2025	0	EV-NK!G520
EVFTA	2026	2026	0	EV-NK!H520
EVFTA	2027	2027	0	EV-NK!I520
UKVFTA	2022	2022	5	UKV!D522
UKVFTA	2023	2023	0	UKV!E522
UKVFTA	2024	2024	0	UKV!F522
UKVFTA	2025	2025	0	UKV!G522
UKVFTA	2026	2026	0	UKV!H522
UKVFTA	2027	2027	0	UKV!I522
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D520
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E520
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F520
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G520
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H520
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I520
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J520
RCEP A	2022	2022	0	RCEPT-A!D519
RCEP A	2023	2023	0	RCEPT-A!E519
RCEP A	2024	2024	0	RCEPT-A!F519
RCEP A	2025	2025	0	RCEPT-A!G519
RCEP A	2026	2026	0	RCEPT-A!H519
RCEP A	2027	2027	0	RCEPT-A!I519
RCEP B	2022	2022	0	B!D519
RCEP B	2023	2023	0	B!E519
RCEP B	2024	2024	0	B!F519

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G519
RCEP B	2026	2026	0	B!H519
RCEP B	2027	2027	0	B!I519
RCEP C	2022	2022	0	C!D519
RCEP C	2023	2023	0	C!E519
RCEP C	2024	2024	0	C!F519
RCEP C	2025	2025	0	C!G519
RCEP C	2026	2026	0	C!H519
RCEP C	2027	2027	0	C!I519
RCEP D	2022	2022	0	D!D519
RCEP D	2023	2023	0	D!E519
RCEP D	2024	2024	0	D!F519
RCEP D	2025	2025	0	D!G519
RCEP D	2026	2026	0	D!H519
RCEP D	2027	2027	0	D!I519
RCEP E	2022	2022	0	E!D519
RCEP E	2023	2023	0	E!E519
RCEP E	2024	2024	0	E!F519
RCEP E	2025	2025	0	E!G519
RCEP E	2026	2026	0	E!H519
RCEP E	2027	2027	0	E!I519
RCEP F	2022	2022	0	F!D519
RCEP F	2023	2023	0	F!E519
RCEP F	2024	2024	0	F!F519
RCEP F	2025	2025	0	F!G519
RCEP F	2026	2026	0	F!H519

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I519
VIFTA	2024	2024	20	VI!F499
VIFTA	2025	2025	20	VI!G499
VIFTA	2026	2026	20	VI!H499
VIFTA	2027	2027	20	VI!I499

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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 0305.51.00. 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 0305.51.00 was checked against BT2026 (cell BT2026!N522), 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)

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.