Vietnam Tariff Intelligence

# HS 0305.52.00 detail

| | |
|---|---|
| **HS code** | 0305.52.00 |
| **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: / - - 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** | 13/11/2026 16:16:20 |
| **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/03055200/ |

## 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!K523 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N523 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q523 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ523 |
| 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 |
| 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(-KH, TH) | 0% (except KH, 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 |
| 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 |
| 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!E519 |
| ATIGA | 2022 | 2022 | 0 | AT!E520 |
| ATIGA | 2023 | 2023 | 0 | AT!F520 |
| ATIGA | 2024 | 2024 | 0 | AT!G520 |
| ATIGA | 2025 | 2025 | 0 | AT!H520 |
| ATIGA | 2026 | 2026 | 0 | AT!I520 |
| ATIGA | 2027 | 2027 | 0 | AT!J520 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E522 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F522 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G522 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H522 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I522 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J522 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E522 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F522 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G522 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H522 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I522 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J522 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F520 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H519 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F522 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G522 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H522 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I522 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J522 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K522 |
| VKFTA | 2022 | 2022 | 0 | VK!E520 |
| VKFTA | 2023 | 2023 | 0 | VK!F520 |
| VKFTA | 2024 | 2024 | 0 | VK!G520 |
| VKFTA | 2025 | 2025 | 0 | VK!H520 |
| VKFTA | 2026 | 2026 | 0 | VK!I520 |
| VKFTA | 2027 | 2027 | 0 | VK!J520 |
| VCFTA | 2022 | 2022 | 4 | VC!D521 |
| VCFTA | 2023 | 2023 | 2 | VC!E521 |
| VCFTA | 2024 | 2024 | 0 | VC!F521 |
| VCFTA | 2025 | 2025 | 0 | VC!G521 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H521 |
| VCFTA | 2027 | 2027 | 0 | VC!I521 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D524 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E524 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F524 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G524 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H524 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I524 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D521 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E521 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F521 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G521 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H521 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I521 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D521 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E521 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F521 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G521 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H521 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I521 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D523 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E523 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F523 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G523 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H523 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I523 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D521 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E521 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F521 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G521 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H521 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I521 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J521 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D520 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E520 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F520 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G520 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H520 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I520 |
| RCEP B | 2022 | 2022 | 0 | B!D520 |
| RCEP B | 2023 | 2023 | 0 | B!E520 |
| RCEP B | 2024 | 2024 | 0 | B!F520 |
| RCEP B | 2025 | 2025 | 0 | B!G520 |
| RCEP B | 2026 | 2026 | 0 | B!H520 |
| RCEP B | 2027 | 2027 | 0 | B!I520 |
| RCEP C | 2022 | 2022 | 0 | C!D520 |
| RCEP C | 2023 | 2023 | 0 | C!E520 |
| RCEP C | 2024 | 2024 | 0 | C!F520 |
| RCEP C | 2025 | 2025 | 0 | C!G520 |
| RCEP C | 2026 | 2026 | 0 | C!H520 |
| RCEP C | 2027 | 2027 | 0 | C!I520 |
| RCEP D | 2022 | 2022 | 0 | D!D520 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E520 |
| RCEP D | 2024 | 2024 | 0 | D!F520 |
| RCEP D | 2025 | 2025 | 0 | D!G520 |
| RCEP D | 2026 | 2026 | 0 | D!H520 |
| RCEP D | 2027 | 2027 | 0 | D!I520 |
| RCEP E | 2022 | 2022 | 0 | E!D520 |
| RCEP E | 2023 | 2023 | 0 | E!E520 |
| RCEP E | 2024 | 2024 | 0 | E!F520 |
| RCEP E | 2025 | 2025 | 0 | E!G520 |
| RCEP E | 2026 | 2026 | 0 | E!H520 |
| RCEP E | 2027 | 2027 | 0 | E!I520 |
| RCEP F | 2022 | 2022 | 0 | F!D520 |
| RCEP F | 2023 | 2023 | 0 | F!E520 |
| RCEP F | 2024 | 2024 | 0 | F!F520 |
| RCEP F | 2025 | 2025 | 0 | F!G520 |
| RCEP F | 2026 | 2026 | 0 | F!H520 |
| RCEP F | 2027 | 2027 | 0 | F!I520 |
| VIFTA | 2024 | 2024 | * | VI!F500 |
| VIFTA | 2025 | 2025 | * | VI!G500 |
| VIFTA | 2026 | 2026 | * | VI!H500 |
| VIFTA | 2027 | 2027 | * | VI!I500 |

## 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 "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 0305.52.00. 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 0305.52.00 was checked against BT2026 (cell BT2026!N523), 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.