Vietnam Tariff Intelligence

HS 0305.72 detail

HS code	0305.72
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Fish fins, heads, tails, maws and other edible fish offal: / - - Fish heads, tails and maws:
Unit	
Generated	12/11/2026 13:24:53
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/030572/

4 tariff lines under 0305.72

HS code	Description	Unit	Ordinary import duty	MFN	VAT
0305.72.11	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Fish fins, heads, tails, maws and other edible fish offal: / - - Fish heads, tails and maws: / - - - Fish maws: / - - - - Of cod	kg	7.5%	5%	* / 5 / 8 / 10 (several rates)
0305.72.19	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Fish fins, heads, tails, maws and other edible fish offal: / - - Fish heads, tails and maws: / - - - Fish maws: / - - - - Other	kg	7.5%	5%	* / 5 / 8 / 10 (several rates)
0305.72.91	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Fish fins, heads, tails, maws and other edible fish offal: / - - Fish heads, tails and maws: / - - - Other: / - - - - Of cod	kg	22.5%	15%	* / 5 / 8 / 10 (several rates)
0305.72.99	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Fish fins, heads, tails, maws and other edible fish offal: / - - Fish heads, tails and maws: / - - - 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.