Vietnam Tariff Intelligence

# Détail du SH 0305.49.90

| | |
|---|---|
| **Code SH** | 0305.49.90 |
| **Description** | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Smoked fish, including fillets, other than edible fish offal: / - - Other: / - - - Other |
| **Unité** | kg |
| **Généré le** | 01/11/2026 06:00:50 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/03054990/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K520 |
| Préférentiel (NPF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N520 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q520 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ520 |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VNCU | 0 | 0% | Tarif consolidé BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| AHKFTA | 4 | 4% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VIFTA | * | * non éligible | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Non éligible (*) |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E516 |
| ATIGA | 2022 | 2022 | 0 | AT!E517 |
| ATIGA | 2023 | 2023 | 0 | AT!F517 |
| ATIGA | 2024 | 2024 | 0 | AT!G517 |
| ATIGA | 2025 | 2025 | 0 | AT!H517 |
| ATIGA | 2026 | 2026 | 0 | AT!I517 |
| ATIGA | 2027 | 2027 | 0 | AT!J517 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E519 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F519 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G519 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H519 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I519 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J519 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E519 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F519 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G519 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H519 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I519 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J519 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F517 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H516 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F519 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G519 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H519 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I519 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J519 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K519 |
| VKFTA | 2022 | 2022 | 0 | VK!E517 |
| VKFTA | 2023 | 2023 | 0 | VK!F517 |
| VKFTA | 2024 | 2024 | 0 | VK!G517 |
| VKFTA | 2025 | 2025 | 0 | VK!H517 |
| VKFTA | 2026 | 2026 | 0 | VK!I517 |
| VKFTA | 2027 | 2027 | 0 | VK!J517 |
| VCFTA | 2022 | 2022 | 0 | VC!D518 |
| VCFTA | 2023 | 2023 | 0 | VC!E518 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 0 | VC!F518 |
| VCFTA | 2025 | 2025 | 0 | VC!G518 |
| VCFTA | 2026 | 2026 | 0 | VC!H518 |
| VCFTA | 2027 | 2027 | 0 | VC!I518 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D521 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E521 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F521 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G521 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H521 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I521 |
| VNCU | 2022 | 2022 | 0 | VNCU!D48 |
| VNCU | 2023 - 2027 |  | 0 | VNCU!E48 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D518 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E518 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F518 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G518 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H518 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I518 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D518 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E518 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F518 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G518 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H518 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I518 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D520 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E520 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2024 | 2024 | 0 | UKV!F520 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G520 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H520 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I520 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D518 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E518 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F518 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G518 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H518 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I518 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J518 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D517 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E517 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F517 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G517 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H517 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I517 |
| RCEP B | 2022 | 2022 | 0 | B!D517 |
| RCEP B | 2023 | 2023 | 0 | B!E517 |
| RCEP B | 2024 | 2024 | 0 | B!F517 |
| RCEP B | 2025 | 2025 | 0 | B!G517 |
| RCEP B | 2026 | 2026 | 0 | B!H517 |
| RCEP B | 2027 | 2027 | 0 | B!I517 |
| RCEP C | 2022 | 2022 | 0 | C!D517 |
| RCEP C | 2023 | 2023 | 0 | C!E517 |
| RCEP C | 2024 | 2024 | 0 | C!F517 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | 0 | C!G517 |
| RCEP C | 2026 | 2026 | 0 | C!H517 |
| RCEP C | 2027 | 2027 | 0 | C!I517 |
| RCEP D | 2022 | 2022 | 0 | D!D517 |
| RCEP D | 2023 | 2023 | 0 | D!E517 |
| RCEP D | 2024 | 2024 | 0 | D!F517 |
| RCEP D | 2025 | 2025 | 0 | D!G517 |
| RCEP D | 2026 | 2026 | 0 | D!H517 |
| RCEP D | 2027 | 2027 | 0 | D!I517 |
| RCEP E | 2022 | 2022 | 0 | E!D517 |
| RCEP E | 2023 | 2023 | 0 | E!E517 |
| RCEP E | 2024 | 2024 | 0 | E!F517 |
| RCEP E | 2025 | 2025 | 0 | E!G517 |
| RCEP E | 2026 | 2026 | 0 | E!H517 |
| RCEP E | 2027 | 2027 | 0 | E!I517 |
| RCEP F | 2022 | 2022 | 0 | F!D517 |
| RCEP F | 2023 | 2023 | 0 | F!E517 |
| RCEP F | 2024 | 2024 | 0 | F!F517 |
| RCEP F | 2025 | 2025 | 0 | F!G517 |
| RCEP F | 2026 | 2026 | 0 | F!H517 |
| RCEP F | 2027 | 2027 | 0 | F!I517 |
| VIFTA | 2024 | 2024 | * | VI!F497 |
| VIFTA | 2025 | 2025 | * | VI!G497 |
| VIFTA | 2026 | 2026 | * | VI!H497 |
| VIFTA | 2027 | 2027 | * | VI!I497 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 0305.49 has 2 lines; 0305.49.90 is distinguished from its siblings by: Other. | 0305.49.10 Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis) | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 0305.49.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 0305.49.90 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0305.49.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 20% for 0305.49.90 was checked against BT2026 (cell BT2026!N520), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
| --- |
| 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) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.