

## Détail du SH 0305.61.00

|                        |                                                                                                                                                                                                                                                      |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Code SH                | 0305.61.00                                                                                                                                                                                                                                           |
| Description            | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Fish, salted but not dried or smoked and fish in brine, other than edible fish offal: / - - Herrings (Clupea harengus, Clupea pallasii) |
| Unité                  | kg                                                                                                                                                                                                                                                   |
| Généré le              | 30/10/2026 17:51:06                                                                                                                                                                                                                                  |
| 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                   | <a href="https://vietnamtariff.com/hs-code/03056100/">https://vietnamtariff.com/hs-code/03056100/</a>                                                                                                                                                |

### 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!K532  |
| Préférentiel (NPF)            | 20            | 20%                             | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N532  |
| TVA                           | */5/8/10      | * / 5 / 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q532  |
| Taxe spéciale de consommation |               | Aucune donnée                   |                |            |              |
| Taxe environnementale         |               | Aucune donnée                   |                |            |              |
| Droit d'exportation           | 0             | 0%                              | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ532 |
| 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<br>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    |
| AHKFTA  | 4             | 4%            | Tarif consolidé BT2026 | 2026                  | AHK                   | 123/2022/NĐ-CP | Ad valorem    |
| VIFTA   | 20            | 20%           | Tarif consolidé BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem    |
| VN-CAM  |               | Aucune donnée | Aucune donnée          |                       | S                     | 56/2026/NĐ-CP  | Aucune donnée |
| VNCU    |               | Aucune donnée | Aucune donnée          |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |

### Historique des taux / démantèlement par année

| FTA   | Période                                | Année | Valeur source | Source  |
|-------|----------------------------------------|-------|---------------|---------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AC!E528 |
| ATIGA | 2022                                   | 2022  | 0             | AT!E529 |
| ATIGA | 2023                                   | 2023  | 0             | AT!F529 |
| ATIGA | 2024                                   | 2024  | 0             | AT!G529 |
| ATIGA | 2025                                   | 2025  | 0             | AT!H529 |
| ATIGA | 2026                                   | 2026  | 0             | AT!I529 |
| ATIGA | 2027                                   | 2027  | 0             | AT!J529 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022  | 2             | AJ!E531 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023  | 0             | AJ!F531 |

| FTA     | Période                                | Année | Valeur source | Source    |
|---------|----------------------------------------|-------|---------------|-----------|
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | AJ!G531   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | AJ!H531   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | AJ!I531   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | AJ!J531   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022  | 4             | VJ!E531   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023  | 2             | VJ!F531   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024  | 0             | VJ!G531   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025  | 0             | VJ!H531   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026  | 0             | VJ!I531   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027  | 0             | VJ!J531   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AK!F529   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |       | 0             | AANZ!H528 |
| AIFTA   | 30/12/2022                             | 2022  | 0             | AI!F531   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023  | 0             | AI!G531   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024  | 0             | AI!H531   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025  | 0             | AI!I531   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026  | 0             | AI!J531   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027  | 0             | AI!K531   |
| VKFTA   | 2022                                   | 2022  | 0             | VK!E529   |
| VKFTA   | 2023                                   | 2023  | 0             | VK!F529   |
| VKFTA   | 2024                                   | 2024  | 0             | VK!G529   |
| VKFTA   | 2025                                   | 2025  | 0             | VK!H529   |
| VKFTA   | 2026                                   | 2026  | 0             | VK!I529   |
| VKFTA   | 2027                                   | 2027  | 0             | VK!J529   |
| VCFTA   | 2022                                   | 2022  | 4             | VC!D530   |
| VCFTA   | 2023                                   | 2023  | 2             | VC!E530   |

| FTA     | Période | Année | Valeur source | Source     |
|---------|---------|-------|---------------|------------|
| VCFTA   | 2024    | 2024  | 0             | VC!F530    |
| VCFTA   | 2025    | 2025  | 0             | VC!G530    |
| VCFTA   | 2026    | 2026  | 0             | VC!H530    |
| VCFTA   | 2027    | 2027  | 0             | VC!I530    |
| VN-EAEU | 2022    | 2022  | 0             | EAV!D533   |
| VN-EAEU | 2023    | 2023  | 0             | EAV!E533   |
| VN-EAEU | 2024    | 2024  | 0             | EAV!F533   |
| VN-EAEU | 2025    | 2025  | 0             | EAV!G533   |
| VN-EAEU | 2026    | 2026  | 0             | EAV!H533   |
| VN-EAEU | 2027    | 2027  | 0             | EAV!I533   |
| AHKFTA  | 2022    | 2022  | 12            | AKH!D530   |
| AHKFTA  | 2023    | 2023  | 8             | AKH!E530   |
| AHKFTA  | 2024    | 2024  | 8             | AKH!F530   |
| AHKFTA  | 2025    | 2025  | 4             | AKH!G530   |
| AHKFTA  | 2026    | 2026  | 4             | AKH!H530   |
| AHKFTA  | 2027    | 2027  | 0             | AKH!I530   |
| EVFTA   | 2022    | 2022  | 5             | EV-NK!D530 |
| EVFTA   | 2023    | 2023  | 0             | EV-NK!E530 |
| EVFTA   | 2024    | 2024  | 0             | EV-NK!F530 |
| EVFTA   | 2025    | 2025  | 0             | EV-NK!G530 |
| EVFTA   | 2026    | 2026  | 0             | EV-NK!H530 |
| EVFTA   | 2027    | 2027  | 0             | EV-NK!I530 |
| UKVFTA  | 2022    | 2022  | 5             | UKV!D532   |
| UKVFTA  | 2023    | 2023  | 0             | UKV!E532   |
| UKVFTA  | 2024    | 2024  | 0             | UKV!F532   |
| UKVFTA  | 2025    | 2025  | 0             | UKV!G532   |

| FTA    | Période | Année          | Valeur source | Source       |
|--------|---------|----------------|---------------|--------------|
| UKVFTA | 2026    | 2026           | 0             | UKV!H532     |
| UKVFTA | 2027    | 2027           | 0             | UKV!I532     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0             | CPTPP!D530   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0             | CPTPP!E530   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0             | CPTPP!F530   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0             | CPTPP!G530   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0             | CPTPP!H530   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0             | CPTPP!I530   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0             | CPTPP!J530   |
| RCEP A | 2022    | 2022           | 0             | RCEPT-A!D529 |
| RCEP A | 2023    | 2023           | 0             | RCEPT-A!E529 |
| RCEP A | 2024    | 2024           | 0             | RCEPT-A!F529 |
| RCEP A | 2025    | 2025           | 0             | RCEPT-A!G529 |
| RCEP A | 2026    | 2026           | 0             | RCEPT-A!H529 |
| RCEP A | 2027    | 2027           | 0             | RCEPT-A!I529 |
| RCEP B | 2022    | 2022           | 0             | B!D529       |
| RCEP B | 2023    | 2023           | 0             | B!E529       |
| RCEP B | 2024    | 2024           | 0             | B!F529       |
| RCEP B | 2025    | 2025           | 0             | B!G529       |
| RCEP B | 2026    | 2026           | 0             | B!H529       |
| RCEP B | 2027    | 2027           | 0             | B!I529       |
| RCEP C | 2022    | 2022           | 0             | C!D529       |
| RCEP C | 2023    | 2023           | 0             | C!E529       |
| RCEP C | 2024    | 2024           | 0             | C!F529       |
| RCEP C | 2025    | 2025           | 0             | C!G529       |
| RCEP C | 2026    | 2026           | 0             | C!H529       |

| FTA    | Période | Année | Valeur source | Source  |
|--------|---------|-------|---------------|---------|
| RCEP C | 2027    | 2027  | 0             | C!I529  |
| RCEP D | 2022    | 2022  | 0             | D!D529  |
| RCEP D | 2023    | 2023  | 0             | D!E529  |
| RCEP D | 2024    | 2024  | 0             | D!F529  |
| RCEP D | 2025    | 2025  | 0             | D!G529  |
| RCEP D | 2026    | 2026  | 0             | D!H529  |
| RCEP D | 2027    | 2027  | 0             | D!I529  |
| RCEP E | 2022    | 2022  | 0             | E!D529  |
| RCEP E | 2023    | 2023  | 0             | E!E529  |
| RCEP E | 2024    | 2024  | 0             | E!F529  |
| RCEP E | 2025    | 2025  | 0             | E!G529  |
| RCEP E | 2026    | 2026  | 0             | E!H529  |
| RCEP E | 2027    | 2027  | 0             | E!I529  |
| RCEP F | 2022    | 2022  | 0             | F!D529  |
| RCEP F | 2023    | 2023  | 0             | F!E529  |
| RCEP F | 2024    | 2024  | 0             | F!F529  |
| RCEP F | 2025    | 2025  | 0             | F!G529  |
| RCEP F | 2026    | 2026  | 0             | F!H529  |
| RCEP F | 2027    | 2027  | 0             | F!I529  |
| VIFTA  | 2024    | 2024  | 20            | VI!F509 |
| VIFTA  | 2025    | 2025  | 20            | VI!G509 |
| VIFTA  | 2026    | 2026  | 20            | VI!H509 |
| VIFTA  | 2027    | 2027  | 20            | VI!I509 |

### 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 |
| 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. | 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 "*/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).              | Non vérifié – contrôle nécessaire                 |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0305.61.00. 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 0305.61.00 was checked against BT2026 (cell BT2026!N532), 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 ) |

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.