Vietnam Tariff Intelligence

HS 0301.11.91 detail

HS code	0301.11.91
Description	Live fish / - Ornamental fish: / - - Freshwater: / - - - Other: / - - - - Koi carp (Cyprinus carpio)
Unit	kg/con
Generated	03/11/2026 01:52:02
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://vietnamtariff.com/hs-code/03011191/

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!K245
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N245
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q245
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ245
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E237
ATIGA	2022	2022	0	AT!E238
ATIGA	2023	2023	0	AT!F238
ATIGA	2024	2024	0	AT!G238
ATIGA	2025	2025	0	AT!H238
ATIGA	2026	2026	0	AT!I238
ATIGA	2027	2027	0	AT!J238
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E240
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F240
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G240

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H240
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I240
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J240
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E238
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F238
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G238
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H238
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I238
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J238
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F238
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H237
AIFTA	30/12/2022	2022	0	AI!F240
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G240
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H240
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I240
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J240
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K240
VKFTA	2022	2022	0	VK!E238
VKFTA	2023	2023	0	VK!F238
VKFTA	2024	2024	0	VK!G238
VKFTA	2025	2025	0	VK!H238
VKFTA	2026	2026	0	VK!I238
VKFTA	2027	2027	0	VK!J238
VCFTA	2022	2022	4	VC!D239
VCFTA	2023	2023	2	VC!E239
VCFTA	2024	2024	0	VC!F239

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G239
VCFTA	2026	2026	0	VC!H239
VCFTA	2027	2027	0	VC!I239
VN-EAEU	2022	2022	0	EAV!D240
VN-EAEU	2023	2023	0	EAV!E240
VN-EAEU	2024	2024	0	EAV!F240
VN-EAEU	2025	2025	0	EAV!G240
VN-EAEU	2026	2026	0	EAV!H240
VN-EAEU	2027	2027	0	EAV!I240
AHKFTA	2022	2022	12	AKH!D239
AHKFTA	2023	2023	8	AKH!E239
AHKFTA	2024	2024	8	AKH!F239
AHKFTA	2025	2025	4	AKH!G239
AHKFTA	2026	2026	4	AKH!H239
AHKFTA	2027	2027	0	AKH!I239
EVFTA	2022	2022	5	EV-NK!D237
EVFTA	2023	2023	0	EV-NK!E237
EVFTA	2024	2024	0	EV-NK!F237
EVFTA	2025	2025	0	EV-NK!G237
EVFTA	2026	2026	0	EV-NK!H237
EVFTA	2027	2027	0	EV-NK!I237
UKVFTA	2022	2022	5	UKV!D239
UKVFTA	2023	2023	0	UKV!E239
UKVFTA	2024	2024	0	UKV!F239
UKVFTA	2025	2025	0	UKV!G239
UKVFTA	2026	2026	0	UKV!H239

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I239
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D239
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E239
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F239
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G239
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H239
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I239
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J239
RCEP A	2022	2022	0	RCEPT-A!D238
RCEP A	2023	2023	0	RCEPT-A!E238
RCEP A	2024	2024	0	RCEPT-A!F238
RCEP A	2025	2025	0	RCEPT-A!G238
RCEP A	2026	2026	0	RCEPT-A!H238
RCEP A	2027	2027	0	RCEPT-A!I238
RCEP B	2022	2022	0	B!D238
RCEP B	2023	2023	0	B!E238
RCEP B	2024	2024	0	B!F238
RCEP B	2025	2025	0	B!G238
RCEP B	2026	2026	0	B!H238
RCEP B	2027	2027	0	B!I238
RCEP C	2022	2022	0	C!D238
RCEP C	2023	2023	0	C!E238
RCEP C	2024	2024	0	C!F238
RCEP C	2025	2025	0	C!G238
RCEP C	2026	2026	0	C!H238
RCEP C	2027	2027	0	C!I238

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D238
RCEP D	2023	2023	0	D!E238
RCEP D	2024	2024	0	D!F238
RCEP D	2025	2025	0	D!G238
RCEP D	2026	2026	0	D!H238
RCEP D	2027	2027	0	D!I238
RCEP E	2022	2022	0	E!D238
RCEP E	2023	2023	0	E!E238
RCEP E	2024	2024	0	E!F238
RCEP E	2025	2025	0	E!G238
RCEP E	2026	2026	0	E!H238
RCEP E	2027	2027	0	E!I238
RCEP F	2022	2022	0	F!D238
RCEP F	2023	2023	0	F!E238
RCEP F	2024	2024	0	F!F238
RCEP F	2025	2025	0	F!G238
RCEP F	2026	2026	0	F!H238
RCEP F	2027	2027	0	F!I238
VIFTA	2024	2024	*	VI!F222
VIFTA	2025	2025	*	VI!G222
VIFTA	2026	2026	*	VI!H222
VIFTA	2027	2027	*	VI!I222

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)*		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0301.11 has 6 lines; 0301.11.91 is distinguished from its siblings by: Koi carp (Cyprinus carpio).	0301.11.10 Fry; 0301.11.92 Goldfish (Carassius auratus); 0301.11.93 Siamese fighting fish (Beta splendens); 0301.11.95 Arowanas (Scleropages formosus); 0301.11.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 0301.11.91. 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 0301.11.91 was checked against BT2026 (cell BT2026!N245), 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)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)*

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.