Vietnam Tariff Intelligence

HS 0301.93.21 detail

HS code	0301.93.21
Description	Live fish / - Other live fish: / - - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.): / - - - Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus: / - - - - Breeding, other than fry
Unit	kg/con
Generated	05/11/2026 13:09:29
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/03019321/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K258
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N258
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q258
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ258
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E250
ATIGA	2022	2022	0	AT!E251
ATIGA	2023	2023	0	AT!F251
ATIGA	2024	2024	0	AT!G251
ATIGA	2025	2025	0	AT!H251
ATIGA	2026	2026	0	AT!I251
ATIGA	2027	2027	0	AT!J251
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E253
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F253
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G253
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H253
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I253
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J253
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E251
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F251
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G251
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H251
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I251
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J251
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F251
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H250
AIFTA	30/12/2022	2022	0	AI!F253
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G253
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H253
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I253
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J253
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K253

VKFTA	2022	2022	0	VK!E251
VKFTA	2023	2023	0	VK!F251
VKFTA	2024	2024	0	VK!G251
VKFTA	2025	2025	0	VK!H251
VKFTA	2026	2026	0	VK!I251
VKFTA	2027	2027	0	VK!J251
VCFTA	2022	2022	0	VC!D252
VCFTA	2023	2023	0	VC!E252
VCFTA	2024	2024	0	VC!F252
VCFTA	2025	2025	0	VC!G252
VCFTA	2026	2026	0	VC!H252
VCFTA	2027	2027	0	VC!I252
VN-EAEU	2022	2022	0	EAV!D253
VN-EAEU	2023	2023	0	EAV!E253
VN-EAEU	2024	2024	0	EAV!F253
VN-EAEU	2025	2025	0	EAV!G253
VN-EAEU	2026	2026	0	EAV!H253
VN-EAEU	2027	2027	0	EAV!I253
AHKFTA	2022	2022	0	AKH!D252
AHKFTA	2023	2023	0	AKH!E252
AHKFTA	2024	2024	0	AKH!F252
AHKFTA	2025	2025	0	AKH!G252
AHKFTA	2026	2026	0	AKH!H252
AHKFTA	2027	2027	0	AKH!I252
EVFTA	2022	2022	0	EV-NK!D250
EVFTA	2023	2023	0	EV-NK!E250
EVFTA	2024	2024	0	EV-NK!F250

EVFTA	2025	2025	0	EV-NK!G250
EVFTA	2026	2026	0	EV-NK!H250
EVFTA	2027	2027	0	EV-NK!I250
UKVFTA	2022	2022	0	UKV!D252
UKVFTA	2023	2023	0	UKV!E252
UKVFTA	2024	2024	0	UKV!F252
UKVFTA	2025	2025	0	UKV!G252
UKVFTA	2026	2026	0	UKV!H252
UKVFTA	2027	2027	0	UKV!I252
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D252
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E252
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F252
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G252
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H252
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I252
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J252
RCEP A	2022	2022	0	RCEPT-A!D251
RCEP A	2023	2023	0	RCEPT-A!E251
RCEP A	2024	2024	0	RCEPT-A!F251
RCEP A	2025	2025	0	RCEPT-A!G251
RCEP A	2026	2026	0	RCEPT-A!H251
RCEP A	2027	2027	0	RCEPT-A!I251
RCEP B	2022	2022	0	B!D251
RCEP B	2023	2023	0	B!E251
RCEP B	2024	2024	0	B!F251
RCEP B	2025	2025	0	B!G251
RCEP B	2026	2026	0	B!H251

RCEP B	2027	2027	0	B!I251
RCEP C	2022	2022	0	C!D251
RCEP C	2023	2023	0	C!E251
RCEP C	2024	2024	0	C!F251
RCEP C	2025	2025	0	C!G251
RCEP C	2026	2026	0	C!H251
RCEP C	2027	2027	0	C!I251
RCEP D	2022	2022	0	D!D251
RCEP D	2023	2023	0	D!E251
RCEP D	2024	2024	0	D!F251
RCEP D	2025	2025	0	D!G251
RCEP D	2026	2026	0	D!H251
RCEP D	2027	2027	0	D!I251
RCEP E	2022	2022	0	E!D251
RCEP E	2023	2023	0	E!E251
RCEP E	2024	2024	0	E!F251
RCEP E	2025	2025	0	E!G251
RCEP E	2026	2026	0	E!H251
RCEP E	2027	2027	0	E!I251
RCEP F	2022	2022	0	F!D251
RCEP F	2023	2023	0	F!E251
RCEP F	2024	2024	0	F!F251
RCEP F	2025	2025	0	F!G251
RCEP F	2026	2026	0	F!H251
RCEP F	2027	2027	0	F!I251
VIFTA	2024	2024	0	VI!F235
VIFTA	2025	2025	0	VI!G235

VIFTA	2026	2026	0	VI!H235
VIFTA	2027	2027	0	VI!I235

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-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 0301.93 has 6 lines; 0301.93.21 is distinguished from its siblings by: Breeding, other than fry.	0301.93.22 Fry; 0301.93.29 Other; 0301.93.31 Breeding, other than fry; 0301.93.32 Fry; 0301.93.39 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0301.93.21 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0301.93.21	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0301.93.21. 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 0% for 0301.93.21 was checked against BT2026 (cell BT2026!N258), 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)

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.