

HS 0301.93.32 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0301.93.32                                                                                                                                                                                                                                                                                                                                                          |
| 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.): / - - Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.: / - - - Fry |
| Unit                | kg/con                                                                                                                                                                                                                                                                                                                                                              |
| Generated           | 30/10/2026 09:38:04                                                                                                                                                                                                                                                                                                                                                 |
| 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                | <a href="https://vietnamtariff.com/hs-code/03019332/">https://vietnamtariff.com/hs-code/03019332/</a>                                                                                                                                                                                                                                                               |

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!K263  |
| Preferential (MFN)   | 0            | 0%                             | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N263  |
| VAT                  | */5/8/10     | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q263  |
| Excise tax           |              | No data                        |                |            |              |
| Environmental tax    |              | No data                        |                |            |              |
| Export duty          | 0            | 0%                             | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ263 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad<br>valorem |
| ACFTA             | 0      | 0%                | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad<br>valorem |
| AHKFTA            | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad<br>valorem |
| AIFTA             | 0      | 0%                | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad<br>valorem |
| AJCEP             | 0      | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad<br>valorem |
| AKFTA             | 0(-KH) | 0% (except<br>KH) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad<br>valorem |
| ATIGA             | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad<br>valorem |
| CPTPP             | 0      | 0%                | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad<br>valorem |
| EVFTA             | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex A)    | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex B)    | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex C)    | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex<br>D) | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex E)    | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| RCEP (Annex F)    | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad<br>valorem |
| UKVFTA            | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad<br>valorem |

|         |      |         |                        |                       |                       |                |               |
|---------|------|---------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0    | 0%      | Consolidated<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0    | 0%      | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0    | 0%      | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0    | 0%      | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0    | 0%      | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>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   | 11.4 | 11.4%   | Consolidated<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>valorem |

### Rate history / phase-down by year

| FTA   | Period                                 | Year | Source value | Source  |
|-------|----------------------------------------|------|--------------|---------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AC!E255 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E256 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F256 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G256 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H256 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I256 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J256 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E258 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F258 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G258 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H258 |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I258   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J258   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E256   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F256   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G256   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H256   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I256   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J256   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F256   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H255 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F258   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G258   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H258   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I258   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J258   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K258   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E256   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F256   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G256   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H256   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I256   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J256   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D257   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E257   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F257   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G257   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H257    |
| VCFTA   | 2027   | 2027 | 0            | VC!I257    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D258   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E258   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F258   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G258   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H258   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I258   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D257   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E257   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F257   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G257   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H257   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I257   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D255 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E255 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F255 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G255 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H255 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I255 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D257   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E257   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F257   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G257   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H257   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I257   |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D257   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E257   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F257   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G257   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H257   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I257   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J257   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D256 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E256 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F256 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G256 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H256 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I256 |
| RCEP B | 2022   | 2022           | 0            | B!D256       |
| RCEP B | 2023   | 2023           | 0            | B!E256       |
| RCEP B | 2024   | 2024           | 0            | B!F256       |
| RCEP B | 2025   | 2025           | 0            | B!G256       |
| RCEP B | 2026   | 2026           | 0            | B!H256       |
| RCEP B | 2027   | 2027           | 0            | B!I256       |
| RCEP C | 2022   | 2022           | 0            | C!D256       |
| RCEP C | 2023   | 2023           | 0            | C!E256       |
| RCEP C | 2024   | 2024           | 0            | C!F256       |
| RCEP C | 2025   | 2025           | 0            | C!G256       |
| RCEP C | 2026   | 2026           | 0            | C!H256       |
| RCEP C | 2027   | 2027           | 0            | C!I256       |
| RCEP D | 2022   | 2022           | 0            | D!D256       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP D | 2023   | 2023 | 0            | D!E256  |
| RCEP D | 2024   | 2024 | 0            | D!F256  |
| RCEP D | 2025   | 2025 | 0            | D!G256  |
| RCEP D | 2026   | 2026 | 0            | D!H256  |
| RCEP D | 2027   | 2027 | 0            | D!I256  |
| RCEP E | 2022   | 2022 | 0            | E!D256  |
| RCEP E | 2023   | 2023 | 0            | E!E256  |
| RCEP E | 2024   | 2024 | 0            | E!F256  |
| RCEP E | 2025   | 2025 | 0            | E!G256  |
| RCEP E | 2026   | 2026 | 0            | E!H256  |
| RCEP E | 2027   | 2027 | 0            | E!I256  |
| RCEP F | 2022   | 2022 | 0            | F!D256  |
| RCEP F | 2023   | 2023 | 0            | F!E256  |
| RCEP F | 2024   | 2024 | 0            | F!F256  |
| RCEP F | 2025   | 2025 | 0            | F!G256  |
| RCEP F | 2026   | 2026 | 0            | F!H256  |
| RCEP F | 2027   | 2027 | 0            | F!I256  |
| VIFTA  | 2024   | 2024 | 17.1         | VI!F240 |
| VIFTA  | 2025   | 2025 | 14.3         | VI!G240 |
| VIFTA  | 2026   | 2026 | 11.4         | VI!H240 |
| VIFTA  | 2027   | 2027 | 8.6          | VI!I240 |

**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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | VIFTA 11.4%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.          | MFN 0%                                                                                                                       |                                | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required                     |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 0301.93 has 6 lines; 0301.93.32 is distinguished from its siblings by: Fry.                                                             | 0301.93.21 Breeding, other than fry; 0301.93.22 Fry; 0301.93.29 Other; 0301.93.31 Breeding, other than 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          | 0301.93.32 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.            | MOI: 0301.93.32                                                                                                              | 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                     |

|        |       |                                                            |                                                                                                    |  |               |                                                                                                          |                                        |
|--------|-------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| TR-004 | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0301.93.32. 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 0301.93.32 was checked against BT2026 (cell BT2026!N263), 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.