Vietnam Tariff Intelligence

HS 0301.99.11 detail

HS code	0301.99.11
Description	Live fish / - Other live fish: / - - Other: / - - - Milkfish and Grouper, fry: / - - - - Breeding
Unit	kg/con
Generated	03/11/2026 15:03:06
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/03019911/

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!K269
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N269
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q269
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ269
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E261
ATIGA	2022	2022	0	AT!E262

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F262
ATIGA	2024	2024	0	AT!G262
ATIGA	2025	2025	0	AT!H262
ATIGA	2026	2026	0	AT!I262
ATIGA	2027	2027	0	AT!J262
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E264
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F264
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G264
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H264
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I264
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J264
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E262
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F262
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G262
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H262
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I262
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J262
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F262
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H261
AIFTA	30/12/2022	2022	0	AI!F264
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G264
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H264
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I264
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J264
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K264
VKFTA	2022	2022	0	VK!E262

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F262
VKFTA	2024	2024	0	VK!G262
VKFTA	2025	2025	0	VK!H262
VKFTA	2026	2026	0	VK!I262
VKFTA	2027	2027	0	VK!J262
VCFTA	2022	2022	0	VC!D263
VCFTA	2023	2023	0	VC!E263
VCFTA	2024	2024	0	VC!F263
VCFTA	2025	2025	0	VC!G263
VCFTA	2026	2026	0	VC!H263
VCFTA	2027	2027	0	VC!I263
VN-EAEU	2022	2022	0	EAV!D264
VN-EAEU	2023	2023	0	EAV!E264
VN-EAEU	2024	2024	0	EAV!F264
VN-EAEU	2025	2025	0	EAV!G264
VN-EAEU	2026	2026	0	EAV!H264
VN-EAEU	2027	2027	0	EAV!I264
AHKFTA	2022	2022	0	AKH!D263
AHKFTA	2023	2023	0	AKH!E263
AHKFTA	2024	2024	0	AKH!F263
AHKFTA	2025	2025	0	AKH!G263
AHKFTA	2026	2026	0	AKH!H263
AHKFTA	2027	2027	0	AKH!I263
EVFTA	2022	2022	0	EV-NK!D261
EVFTA	2023	2023	0	EV-NK!E261
EVFTA	2024	2024	0	EV-NK!F261

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G261
EVFTA	2026	2026	0	EV-NK!H261
EVFTA	2027	2027	0	EV-NK!I261
UKVFTA	2022	2022	0	UKV!D263
UKVFTA	2023	2023	0	UKV!E263
UKVFTA	2024	2024	0	UKV!F263
UKVFTA	2025	2025	0	UKV!G263
UKVFTA	2026	2026	0	UKV!H263
UKVFTA	2027	2027	0	UKV!I263
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D263
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E263
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F263
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G263
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H263
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I263
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J263
RCEP A	2022	2022	0	RCEPT-A!D262
RCEP A	2023	2023	0	RCEPT-A!E262
RCEP A	2024	2024	0	RCEPT-A!F262
RCEP A	2025	2025	0	RCEPT-A!G262
RCEP A	2026	2026	0	RCEPT-A!H262
RCEP A	2027	2027	0	RCEPT-A!I262
RCEP B	2022	2022	0	B!D262
RCEP B	2023	2023	0	B!E262
RCEP B	2024	2024	0	B!F262
RCEP B	2025	2025	0	B!G262

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H262
RCEP B	2027	2027	0	B!I262
RCEP C	2022	2022	0	C!D262
RCEP C	2023	2023	0	C!E262
RCEP C	2024	2024	0	C!F262
RCEP C	2025	2025	0	C!G262
RCEP C	2026	2026	0	C!H262
RCEP C	2027	2027	0	C!I262
RCEP D	2022	2022	0	D!D262
RCEP D	2023	2023	0	D!E262
RCEP D	2024	2024	0	D!F262
RCEP D	2025	2025	0	D!G262
RCEP D	2026	2026	0	D!H262
RCEP D	2027	2027	0	D!I262
RCEP E	2022	2022	0	E!D262
RCEP E	2023	2023	0	E!E262
RCEP E	2024	2024	0	E!F262
RCEP E	2025	2025	0	E!G262
RCEP E	2026	2026	0	E!H262
RCEP E	2027	2027	0	E!I262
RCEP F	2022	2022	0	F!D262
RCEP F	2023	2023	0	F!E262
RCEP F	2024	2024	0	F!F262
RCEP F	2025	2025	0	F!G262
RCEP F	2026	2026	0	F!H262
RCEP F	2027	2027	0	F!I262

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F246
VIFTA	2025	2025	0	VI!G246
VIFTA	2026	2026	0	VI!H246
VIFTA	2027	2027	0	VI!I246

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0301.99 has 17 lines; 0301.99.11 is distinguished from its siblings by: Breeding.	0301.99.19 Other; 0301.99.22 Other carp, breeding; 0301.99.23 Other carp; 0301.99.24 Other, breeding; 0301.99.29 Other; 0301.99.31 Milkfish, breeding	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 "*/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 0301.99.11. 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 0301.99.11 was checked against BT2026 (cell BT2026!N269), 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)
Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)
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.