

HS 0301.99.23 detail

HS code	0301.99.23
Description	Live fish / - Other live fish: / - - Other: / - - - Other fish fry: / - - - - Other carp
Unit	kg/con
Generated	30/10/2026 15:35:11
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/03019923/

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!K273
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N273
VAT	*5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q273
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ273
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(-KH, KR)	0% (except KH, KR)	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
VIFTA	11.4	11.4%	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!E265
ATIGA	2022	2022	0	AT!E266
ATIGA	2023	2023	0	AT!F266
ATIGA	2024	2024	0	AT!G266
ATIGA	2025	2025	0	AT!H266
ATIGA	2026	2026	0	AT!I266
ATIGA	2027	2027	0	AT!J266
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E268
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F268
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G268

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H268
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I268
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J268
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E266
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F266
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G266
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H266
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I266
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J266
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F266
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H265
AIFTA	30/12/2022	2022	0	AI!F268
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G268
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H268
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I268
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J268
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K268
VKFTA	2022	2022	0	VK!E266
VKFTA	2023	2023	0	VK!F266
VKFTA	2024	2024	0	VK!G266
VKFTA	2025	2025	0	VK!H266
VKFTA	2026	2026	0	VK!I266
VKFTA	2027	2027	0	VK!J266
VCFTA	2022	2022	4	VC!D267
VCFTA	2023	2023	2	VC!E267
VCFTA	2024	2024	0	VC!F267

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G267
VCFTA	2026	2026	0	VC!H267
VCFTA	2027	2027	0	VC!I267
VN-EAEU	2022	2022	0	EAV!D268
VN-EAEU	2023	2023	0	EAV!E268
VN-EAEU	2024	2024	0	EAV!F268
VN-EAEU	2025	2025	0	EAV!G268
VN-EAEU	2026	2026	0	EAV!H268
VN-EAEU	2027	2027	0	EAV!I268
AHKFTA	2022	2022	12	AKH!D267
AHKFTA	2023	2023	8	AKH!E267
AHKFTA	2024	2024	8	AKH!F267
AHKFTA	2025	2025	4	AKH!G267
AHKFTA	2026	2026	4	AKH!H267
AHKFTA	2027	2027	0	AKH!I267
EVFTA	2022	2022	5	EV-NK!D265
EVFTA	2023	2023	0	EV-NK!E265
EVFTA	2024	2024	0	EV-NK!F265
EVFTA	2025	2025	0	EV-NK!G265
EVFTA	2026	2026	0	EV-NK!H265
EVFTA	2027	2027	0	EV-NK!I265
UKVFTA	2022	2022	5	UKV!D267
UKVFTA	2023	2023	0	UKV!E267
UKVFTA	2024	2024	0	UKV!F267
UKVFTA	2025	2025	0	UKV!G267
UKVFTA	2026	2026	0	UKV!H267

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I267
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D267
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E267
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F267
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G267
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H267
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I267
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J267
RCEP A	2022	2022	0	RCEPT-A!D266
RCEP A	2023	2023	0	RCEPT-A!E266
RCEP A	2024	2024	0	RCEPT-A!F266
RCEP A	2025	2025	0	RCEPT-A!G266
RCEP A	2026	2026	0	RCEPT-A!H266
RCEP A	2027	2027	0	RCEPT-A!I266
RCEP B	2022	2022	0	B!D266
RCEP B	2023	2023	0	B!E266
RCEP B	2024	2024	0	B!F266
RCEP B	2025	2025	0	B!G266
RCEP B	2026	2026	0	B!H266
RCEP B	2027	2027	0	B!I266
RCEP C	2022	2022	0	C!D266
RCEP C	2023	2023	0	C!E266
RCEP C	2024	2024	0	C!F266
RCEP C	2025	2025	0	C!G266
RCEP C	2026	2026	0	C!H266
RCEP C	2027	2027	0	C!I266

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D266
RCEP D	2023	2023	0	D!E266
RCEP D	2024	2024	0	D!F266
RCEP D	2025	2025	0	D!G266
RCEP D	2026	2026	0	D!H266
RCEP D	2027	2027	0	D!I266
RCEP E	2022	2022	0	E!D266
RCEP E	2023	2023	0	E!E266
RCEP E	2024	2024	0	E!F266
RCEP E	2025	2025	0	E!G266
RCEP E	2026	2026	0	E!H266
RCEP E	2027	2027	0	E!I266
RCEP F	2022	2022	0	F!D266
RCEP F	2023	2023	0	F!E266
RCEP F	2024	2024	0	F!F266
RCEP F	2025	2025	0	F!G266
RCEP F	2026	2026	0	F!H266
RCEP F	2027	2027	0	F!I266
VIFTA	2024	2024	17.1	VI!F250
VIFTA	2025	2025	14.3	VI!G250
VIFTA	2026	2026	11.4	VI!H250
VIFTA	2027	2027	8.6	VI!I250

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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 0301.99 has 17 lines; 0301.99.23 is distinguished from its siblings by: Other carp.	0301.99.11 Breeding; 0301.99.19 Other; 0301.99.22 Other carp, breeding; 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
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0301.99.23 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0301.99.23	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 0301.99.23. 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 0301.99.23 was checked against BT2026 (cell BT2026!N273), 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
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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.