

HS 0302.53.00 detail

|                     |                                                                                                                                                                                                                                                                                                                                |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0302.53.00                                                                                                                                                                                                                                                                                                                     |
| Description         | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302.91 to 0302.99: / - - Coalfish (Pollachius virens) |
| Unit                | kg                                                                                                                                                                                                                                                                                                                             |
| Generated           | 30/10/2026 21:30:14                                                                                                                                                                                                                                                                                                            |
| 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/03025300/">https://vietnamtariff.com/hs-code/03025300/</a>                                                                                                                                                                                                                          |

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!K321  |
| Preferential (MFN)   | 20           | 20%                            | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N321  |
| VAT                  | */5/8/10     | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q321  |
| Excise tax           |              | No data                        |                |            |              |
| Environmental tax    |              | No data                        |                |            |              |
| Export duty          | 0            | 0%                             | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ321 |
| 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 valorem |
| ACFTA             | 0 | 0% | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AIFTA             | 0 | 0% | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP             | 0 | 0% | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA             | 0 | 0% | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA             | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP             | 0 | 0% | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA             | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex A)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex B)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex C)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>D) | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex E)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex F)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA             | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |

|         |   |                |                        |                       |                       |                |                  |
|---------|---|----------------|------------------------|-----------------------|-----------------------|----------------|------------------|
| VJEPA   | 0 | 0%             | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem       |
| VKFTA   | 0 | 0%             | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem       |
| VN-EAEU | 0 | 0%             | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem       |
| VN-LAO  | 0 | 0%             | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem       |
| AHKFTA  | 4 | 4%             | Consolidated<br>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<br>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!E314 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E315 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F315 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G315 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H315 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I315 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J315 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E317 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F317 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G317 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H317 |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I317   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J317   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4            | VJ!E315   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F315   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G315   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H315   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I315   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J315   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F315   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H314 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F317   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G317   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H317   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I317   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J317   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K317   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E315   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F315   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G315   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H315   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I315   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J315   |
| VCFTA   | 2022                                   | 2022 | 4            | VC!D316   |
| VCFTA   | 2023                                   | 2023 | 2            | VC!E316   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F316   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G316   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H316    |
| VCFTA   | 2027   | 2027 | 0            | VC!I316    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D317   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E317   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F317   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G317   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H317   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I317   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D316   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E316   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F316   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G316   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H316   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I316   |
| EVFTA   | 2022   | 2022 | 5            | EV-NK!D314 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E314 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F314 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G314 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H314 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I314 |
| UKVFTA  | 2022   | 2022 | 5            | UKV!D316   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E316   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F316   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G316   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H316   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I316   |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D316   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E316   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F316   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G316   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H316   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I316   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J316   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D315 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E315 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F315 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G315 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H315 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I315 |
| RCEP B | 2022   | 2022           | 0            | B!D315       |
| RCEP B | 2023   | 2023           | 0            | B!E315       |
| RCEP B | 2024   | 2024           | 0            | B!F315       |
| RCEP B | 2025   | 2025           | 0            | B!G315       |
| RCEP B | 2026   | 2026           | 0            | B!H315       |
| RCEP B | 2027   | 2027           | 0            | B!I315       |
| RCEP C | 2022   | 2022           | 0            | C!D315       |
| RCEP C | 2023   | 2023           | 0            | C!E315       |
| RCEP C | 2024   | 2024           | 0            | C!F315       |
| RCEP C | 2025   | 2025           | 0            | C!G315       |
| RCEP C | 2026   | 2026           | 0            | C!H315       |
| RCEP C | 2027   | 2027           | 0            | C!I315       |
| RCEP D | 2022   | 2022           | 0            | D!D315       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP D | 2023   | 2023 | 0            | D!E315  |
| RCEP D | 2024   | 2024 | 0            | D!F315  |
| RCEP D | 2025   | 2025 | 0            | D!G315  |
| RCEP D | 2026   | 2026 | 0            | D!H315  |
| RCEP D | 2027   | 2027 | 0            | D!I315  |
| RCEP E | 2022   | 2022 | 0            | E!D315  |
| RCEP E | 2023   | 2023 | 0            | E!E315  |
| RCEP E | 2024   | 2024 | 0            | E!F315  |
| RCEP E | 2025   | 2025 | 0            | E!G315  |
| RCEP E | 2026   | 2026 | 0            | E!H315  |
| RCEP E | 2027   | 2027 | 0            | E!I315  |
| RCEP F | 2022   | 2022 | 0            | F!D315  |
| RCEP F | 2023   | 2023 | 0            | F!E315  |
| RCEP F | 2024   | 2024 | 0            | F!F315  |
| RCEP F | 2025   | 2025 | 0            | F!G315  |
| RCEP F | 2026   | 2026 | 0            | F!H315  |
| RCEP F | 2027   | 2027 | 0            | F!I315  |
| VIFTA  | 2024   | 2024 | *            | VI!F298 |
| VIFTA  | 2025   | 2025 | *            | VI!G298 |
| VIFTA  | 2026   | 2026 | *            | VI!H298 |
| VIFTA  | 2027   | 2027 | *            | VI!I298 |

### 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 |
| 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 0302.53.00. 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 0302.53.00 was checked against BT2026 (cell BT2026!N321), 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                                                                 |
| 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.