Vietnam Tariff Intelligence

HS 0303.13.00 detail

HS code	0303.13.00
Description	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)
Unit	kg
Generated	09/11/2026 08:38:46
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/03031300/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K365
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N365
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q365
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ365
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(-MY)	0% (except MY)	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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/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 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!E359
ATIGA	2022	2022	0	AT!E360
ATIGA	2023	2023	0	AT!F360
ATIGA	2024	2024	0	AT!G360
ATIGA	2025	2025	0	AT!H360
ATIGA	2026	2026	0	AT!I360
ATIGA	2027	2027	0	AT!J360
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E362
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F362
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G362

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H362
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I362
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J362
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E360
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F360
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G360
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H360
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I360
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J360
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F360
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H359
AIFTA	30/12/2022	2022	0	AI!F362
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G362
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H362
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I362
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J362
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K362
VKFTA	2022	2022	0	VK!E360
VKFTA	2023	2023	0	VK!F360
VKFTA	2024	2024	0	VK!G360
VKFTA	2025	2025	0	VK!H360
VKFTA	2026	2026	0	VK!I360
VKFTA	2027	2027	0	VK!J360
VCFTA	2022	2022	11	VC!D361
VCFTA	2023	2023	9	VC!E361
VCFTA	2024	2024	8	VC!F361

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	6	VC!G361
VCFTA	2026	2026	5	VC!H361
VCFTA	2027	2027	3	VC!I361
VN-EAEU	2022	2022	0	EAV!D362
VN-EAEU	2023	2023	0	EAV!E362
VN-EAEU	2024	2024	0	EAV!F362
VN-EAEU	2025	2025	0	EAV!G362
VN-EAEU	2026	2026	0	EAV!H362
VN-EAEU	2027	2027	0	EAV!I362
AHKFTA	2022	2022	6	AKH!D361
AHKFTA	2023	2023	4	AKH!E361
AHKFTA	2024	2024	4	AKH!F361
AHKFTA	2025	2025	2	AKH!G361
AHKFTA	2026	2026	2	AKH!H361
AHKFTA	2027	2027	0	AKH!I361
EVFTA	2022	2022	3,7	EV-NK!D359
EVFTA	2023	2023	0	EV-NK!E359
EVFTA	2024	2024	0	EV-NK!F359
EVFTA	2025	2025	0	EV-NK!G359
EVFTA	2026	2026	0	EV-NK!H359
EVFTA	2027	2027	0	EV-NK!I359
UKVFTA	2022	2022	3,7	UKV!D361
UKVFTA	2023	2023	0	UKV!E361
UKVFTA	2024	2024	0	UKV!F361
UKVFTA	2025	2025	0	UKV!G361
UKVFTA	2026	2026	0	UKV!H361

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I361
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D361
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E361
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F361
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G361
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H361
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I361
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J361
RCEP A	2022	2022	0	RCEPT-A!D360
RCEP A	2023	2023	0	RCEPT-A!E360
RCEP A	2024	2024	0	RCEPT-A!F360
RCEP A	2025	2025	0	RCEPT-A!G360
RCEP A	2026	2026	0	RCEPT-A!H360
RCEP A	2027	2027	0	RCEPT-A!I360
RCEP B	2022	2022	0	B!D360
RCEP B	2023	2023	0	B!E360
RCEP B	2024	2024	0	B!F360
RCEP B	2025	2025	0	B!G360
RCEP B	2026	2026	0	B!H360
RCEP B	2027	2027	0	B!I360
RCEP C	2022	2022	0	C!D360
RCEP C	2023	2023	0	C!E360
RCEP C	2024	2024	0	C!F360
RCEP C	2025	2025	0	C!G360
RCEP C	2026	2026	0	C!H360
RCEP C	2027	2027	0	C!I360

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D360
RCEP D	2023	2023	0	D!E360
RCEP D	2024	2024	0	D!F360
RCEP D	2025	2025	0	D!G360
RCEP D	2026	2026	0	D!H360
RCEP D	2027	2027	0	D!I360
RCEP E	2022	2022	0	E!D360
RCEP E	2023	2023	0	E!E360
RCEP E	2024	2024	0	E!F360
RCEP E	2025	2025	0	E!G360
RCEP E	2026	2026	0	E!H360
RCEP E	2027	2027	0	E!I360
RCEP F	2022	2022	0	F!D360
RCEP F	2023	2023	0	F!E360
RCEP F	2024	2024	0	F!F360
RCEP F	2025	2025	0	F!G360
RCEP F	2026	2026	0	F!H360
RCEP F	2027	2027	0	F!I360
VIFTA	2024	2024	*	VI!F342
VIFTA	2025	2025	*	VI!G342
VIFTA	2026	2026	*	VI!H342
VIFTA	2027	2027	*	VI!I342

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 0303.13.00. 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 10% for 0303.13.00 was checked against BT2026 (cell BT2026!N365), 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.