Vietnam Tariff Intelligence

HS 0303.23.00 detail

HS code	0303.23.00
Description	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Tilapias (Oreochromis spp.)
Unit	kg
Generated	04/11/2026 04:18:57
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/03032300/

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!K369
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N369
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q369
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ369
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

ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-KR, TH)	0% (except KR, TH)	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
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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/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!E363
ATIGA	2022	2022	0	AT!E364
ATIGA	2023	2023	0	AT!F364
ATIGA	2024	2024	0	AT!G364
ATIGA	2025	2025	0	AT!H364
ATIGA	2026	2026	0	AT!I364
ATIGA	2027	2027	0	AT!J364
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E366
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F366
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G366
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H366

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I366
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J366
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E364
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F364
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G364
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H364
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I364
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J364
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F364
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H363
AIFTA	30/12/2022	2022	18	AI!F366
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G366
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H366
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I366
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J366
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K366
VKFTA	2022	2022	0	VK!E364
VKFTA	2023	2023	0	VK!F364
VKFTA	2024	2024	0	VK!G364
VKFTA	2025	2025	0	VK!H364
VKFTA	2026	2026	0	VK!I364
VKFTA	2027	2027	0	VK!J364
VCFTA	2022	2022	8	VC!D365
VCFTA	2023	2023	6	VC!E365
VCFTA	2024	2024	5	VC!F365
VCFTA	2025	2025	5	VC!G365

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	5	VC!H365
VCFTA	2027	2027	5	VC!I365
VN-EAEU	2022	2022	0	EAV!D366
VN-EAEU	2023	2023	0	EAV!E366
VN-EAEU	2024	2024	0	EAV!F366
VN-EAEU	2025	2025	0	EAV!G366
VN-EAEU	2026	2026	0	EAV!H366
VN-EAEU	2027	2027	0	EAV!I366
VNCU	2022	2022	0	VNCU!D33
VNCU	2023 - 2027		0	VNCU!E33
AHKFTA	2022	2022	12	AKH!D365
AHKFTA	2023	2023	8	AKH!E365
AHKFTA	2024	2024	8	AKH!F365
AHKFTA	2025	2025	4	AKH!G365
AHKFTA	2026	2026	4	AKH!H365
AHKFTA	2027	2027	0	AKH!I365
EVFTA	2022	2022	5	EV-NK!D363
EVFTA	2023	2023	0	EV-NK!E363
EVFTA	2024	2024	0	EV-NK!F363
EVFTA	2025	2025	0	EV-NK!G363
EVFTA	2026	2026	0	EV-NK!H363
EVFTA	2027	2027	0	EV-NK!I363
UKVFTA	2022	2022	5	UKV!D365
UKVFTA	2023	2023	0	UKV!E365
UKVFTA	2024	2024	0	UKV!F365
UKVFTA	2025	2025	0	UKV!G365

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H365
UKVFTA	2027	2027	0	UKV!I365
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D365
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E365
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F365
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G365
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H365
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I365
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J365
RCEP A	2022	2022	18	RCEPT-A!D364
RCEP A	2023	2023	16	RCEPT-A!E364
RCEP A	2024	2024	14	RCEPT-A!F364
RCEP A	2025	2025	12	RCEPT-A!G364
RCEP A	2026	2026	10	RCEPT-A!H364
RCEP A	2027	2027	8	RCEPT-A!I364
RCEP B	2022	2022	18	B!D364
RCEP B	2023	2023	16	B!E364
RCEP B	2024	2024	14	B!F364
RCEP B	2025	2025	12	B!G364
RCEP B	2026	2026	10	B!H364
RCEP B	2027	2027	8	B!I364
RCEP C	2022	2022	18	C!D364
RCEP C	2023	2023	16	C!E364
RCEP C	2024	2024	14	C!F364
RCEP C	2025	2025	12	C!G364
RCEP C	2026	2026	10	C!H364

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	8	C!I364
RCEP D	2022	2022	18,2	D!D364
RCEP D	2023	2023	16,4	D!E364
RCEP D	2024	2024	14,5	D!F364
RCEP D	2025	2025	12,7	D!G364
RCEP D	2026	2026	10,9	D!H364
RCEP D	2027	2027	9,1	D!I364
RCEP E	2022	2022	18	E!D364
RCEP E	2023	2023	16	E!E364
RCEP E	2024	2024	14	E!F364
RCEP E	2025	2025	12	E!G364
RCEP E	2026	2026	10	E!H364
RCEP E	2027	2027	8	E!I364
RCEP F	2022	2022	18	F!D364
RCEP F	2023	2023	16	F!E364
RCEP F	2024	2024	14	F!F364
RCEP F	2025	2025	12	F!G364
RCEP F	2026	2026	10	F!H364
RCEP F	2027	2027	8	F!I364
VIFTA	2024	2024	*	VI!F346
VIFTA	2025	2025	*	VI!G346
VIFTA	2026	2026	*	VI!H346
VIFTA	2027	2027	*	VI!I346

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 0303.23.00. 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 0303.23.00 was checked against BT2026 (cell BT2026!N369), 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.