HS 0303.25.00 detail

HS code	0303.25.00
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: / - - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)
Unit	kg
Generated	02/11/2026 14:32:14
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	https://vietnamtariff.com/hs-code/03032500/

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!K371
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N371
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q371
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ371
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E365
ATIGA	2022	2022	0	AT!E366
ATIGA	2023	2023	0	AT!F366
ATIGA	2024	2024	0	AT!G366
ATIGA	2025	2025	0	AT!H366
ATIGA	2026	2026	0	AT!I366
ATIGA	2027	2027	0	AT!J366
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E368

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F368
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G368
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H368
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I368
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J368
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E366
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F366
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G366
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H366
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I366
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J366
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F366
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H365
AIFTA	30/12/2022	2022	18	AI!F368
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G368
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H368
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I368
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J368
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K368
VKFTA	2022	2022	0	VK!E366
VKFTA	2023	2023	0	VK!F366
VKFTA	2024	2024	0	VK!G366
VKFTA	2025	2025	0	VK!H366
VKFTA	2026	2026	0	VK!I366
VKFTA	2027	2027	0	VK!J366
VCFTA	2022	2022	8	VC!D367

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	6	VC!E367
VCFTA	2024	2024	5	VC!F367
VCFTA	2025	2025	5	VC!G367
VCFTA	2026	2026	5	VC!H367
VCFTA	2027	2027	5	VC!I367
VN-EAEU	2022	2022	0	EAV!D368
VN-EAEU	2023	2023	0	EAV!E368
VN-EAEU	2024	2024	0	EAV!F368
VN-EAEU	2025	2025	0	EAV!G368
VN-EAEU	2026	2026	0	EAV!H368
VN-EAEU	2027	2027	0	EAV!I368
AHKFTA	2022	2022	12	AKH!D367
AHKFTA	2023	2023	8	AKH!E367
AHKFTA	2024	2024	8	AKH!F367
AHKFTA	2025	2025	4	AKH!G367
AHKFTA	2026	2026	4	AKH!H367
AHKFTA	2027	2027	0	AKH!I367
EVFTA	2022	2022	5	EV-NK!D365
EVFTA	2023	2023	0	EV-NK!E365
EVFTA	2024	2024	0	EV-NK!F365
EVFTA	2025	2025	0	EV-NK!G365
EVFTA	2026	2026	0	EV-NK!H365
EVFTA	2027	2027	0	EV-NK!I365
UKVFTA	2022	2022	5	UKV!D367
UKVFTA	2023	2023	0	UKV!E367
UKVFTA	2024	2024	0	UKV!F367

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G367
UKVFTA	2026	2026	0	UKV!H367
UKVFTA	2027	2027	0	UKV!I367
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D367
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E367
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F367
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G367
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H367
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I367
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J367
RCEP A	2022	2022	18	RCEPT-A!D366
RCEP A	2023	2023	16	RCEPT-A!E366
RCEP A	2024	2024	14	RCEPT-A!F366
RCEP A	2025	2025	12	RCEPT-A!G366
RCEP A	2026	2026	10	RCEPT-A!H366
RCEP A	2027	2027	8	RCEPT-A!I366
RCEP B	2022	2022	18	B!D366
RCEP B	2023	2023	16	B!E366
RCEP B	2024	2024	14	B!F366
RCEP B	2025	2025	12	B!G366
RCEP B	2026	2026	10	B!H366
RCEP B	2027	2027	8	B!I366
RCEP C	2022	2022	18	C!D366
RCEP C	2023	2023	16	C!E366
RCEP C	2024	2024	14	C!F366
RCEP C	2025	2025	12	C!G366

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	10	C!H366
RCEP C	2027	2027	8	C!I366
RCEP D	2022	2022	18,2	D!D366
RCEP D	2023	2023	16,4	D!E366
RCEP D	2024	2024	14,5	D!F366
RCEP D	2025	2025	12,7	D!G366
RCEP D	2026	2026	10,9	D!H366
RCEP D	2027	2027	9,1	D!I366
RCEP E	2022	2022	18	E!D366
RCEP E	2023	2023	16	E!E366
RCEP E	2024	2024	14	E!F366
RCEP E	2025	2025	12	E!G366
RCEP E	2026	2026	10	E!H366
RCEP E	2027	2027	8	E!I366
RCEP F	2022	2022	18	F!D366
RCEP F	2023	2023	16	F!E366
RCEP F	2024	2024	14	F!F366
RCEP F	2025	2025	12	F!G366
RCEP F	2026	2026	10	F!H366
RCEP F	2027	2027	8	F!I366
VIFTA	2024	2024	*	VI!F348
VIFTA	2025	2025	*	VI!G348
VIFTA	2026	2026	*	VI!H348
VIFTA	2027	2027	*	VI!I348

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 0303.25.00. 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 0303.25.00 was checked against BT2026 (cell BT2026!N371), 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.