Vietnam Tariff Intelligence

HS 0303.45.90 detail

HS code	0303.45.90
Description	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis): / - - - Pacific bluefin tunas (Thunnus orientalis)
Unit	kg
Generated	03/11/2026 16:28:37
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/03034590/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	21	21%	15/2023/QĐ-TTg	2023-07-15	BT2026!K387
Preferential (MFN)	14	14%	26/2023/NĐ-CP	2023-07-15	BT2026!N387
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q387
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ387
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
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(-ID, MY)	0% (except ID, 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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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	3	3%	Consolidated 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 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!E381
ATIGA	2022	2022	0	AT!E382
ATIGA	2023	2023	0	AT!F382
ATIGA	2024	2024	0	AT!G382
ATIGA	2025	2025	0	AT!H382
ATIGA	2026	2026	0	AT!I382
ATIGA	2027	2027	0	AT!J382
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E384
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F384
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G384
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H384

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I384
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J384
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E382
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F382
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G382
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H382
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I382
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J382
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F382
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H381
AIFTA	30/12/2022	2022	0	AI!F384
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G384
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H384
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I384
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J384
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K384
VKFTA	2022	2022	0	VK!E382
VKFTA	2023	2023	0	VK!F382
VKFTA	2024	2024	0	VK!G382
VKFTA	2025	2025	0	VK!H382
VKFTA	2026	2026	0	VK!I382
VKFTA	2027	2027	0	VK!J382
VCFTA	2022	2022	4	VC!D383
VCFTA	2023	2023	2	VC!E383
VCFTA	2024	2024	0	VC!F383
VCFTA	2025	2025	0	VC!G383

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H383
VCFTA	2027	2027	0	VC!I383
VN-EAEU	2022	2022	0	EAV!D384
VN-EAEU	2023	2023	0	EAV!E384
VN-EAEU	2024	2024	0	EAV!F384
VN-EAEU	2025	2025	0	EAV!G384
VN-EAEU	2026	2026	0	EAV!H384
VN-EAEU	2027	2027	0	EAV!I384
AHKFTA	2022	2022	8	AKH!D383
AHKFTA	2023	2023	6	AKH!E383
AHKFTA	2024	2024	6	AKH!F383
AHKFTA	2025	2025	3	AKH!G383
AHKFTA	2026	2026	3	AKH!H383
AHKFTA	2027	2027	0	AKH!I383
EVFTA	2022	2022	3,5	EV-NK!D381
EVFTA	2023	2023	0	EV-NK!E381
EVFTA	2024	2024	0	EV-NK!F381
EVFTA	2025	2025	0	EV-NK!G381
EVFTA	2026	2026	0	EV-NK!H381
EVFTA	2027	2027	0	EV-NK!I381
UKVFTA	2022	2022	3,5	UKV!D383
UKVFTA	2023	2023	0	UKV!E383
UKVFTA	2024	2024	0	UKV!F383
UKVFTA	2025	2025	0	UKV!G383
UKVFTA	2026	2026	0	UKV!H383
UKVFTA	2027	2027	0	UKV!I383

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D383
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E383
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F383
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G383
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H383
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I383
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J383
RCEP A	2022	2022	0	RCEPT-A!D382
RCEP A	2023	2023	0	RCEPT-A!E382
RCEP A	2024	2024	0	RCEPT-A!F382
RCEP A	2025	2025	0	RCEPT-A!G382
RCEP A	2026	2026	0	RCEPT-A!H382
RCEP A	2027	2027	0	RCEPT-A!I382
RCEP B	2022	2022	0	B!D382
RCEP B	2023	2023	0	B!E382
RCEP B	2024	2024	0	B!F382
RCEP B	2025	2025	0	B!G382
RCEP B	2026	2026	0	B!H382
RCEP B	2027	2027	0	B!I382
RCEP C	2022	2022	0	C!D382
RCEP C	2023	2023	0	C!E382
RCEP C	2024	2024	0	C!F382
RCEP C	2025	2025	0	C!G382
RCEP C	2026	2026	0	C!H382
RCEP C	2027	2027	0	C!I382
RCEP D	2022	2022	0	D!D382

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E382
RCEP D	2024	2024	0	D!F382
RCEP D	2025	2025	0	D!G382
RCEP D	2026	2026	0	D!H382
RCEP D	2027	2027	0	D!I382
RCEP E	2022	2022	0	E!D382
RCEP E	2023	2023	0	E!E382
RCEP E	2024	2024	0	E!F382
RCEP E	2025	2025	0	E!G382
RCEP E	2026	2026	0	E!H382
RCEP E	2027	2027	0	E!I382
RCEP F	2022	2022	0	F!D382
RCEP F	2023	2023	0	F!E382
RCEP F	2024	2024	0	F!F382
RCEP F	2025	2025	0	F!G382
RCEP F	2026	2026	0	F!H382
RCEP F	2027	2027	0	F!I382
VIFTA	2024	2024	*	VI!F364
VIFTA	2025	2025	*	VI!G364
VIFTA	2026	2026	*	VI!H364
VIFTA	2027	2027	*	VI!I364

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0303.45 has 2 lines; 0303.45.90 is distinguished from its siblings by: Pacific bluefin tunas (Thunnus orientalis).	0303.45.10 Atlantic bluefin tunas (Thunnus thynnus)	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 0303.45.90. 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 14% for 0303.45.90 was checked against BT2026 (cell BT2026!N387), 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.