

HS 0303.54.10 detail

HS code	0303.54.10
Description	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), Indian mackerels (<i>Rastrelliger</i> spp.), seerfishes (<i>Scomberomorus</i> spp.), jack and horse mackerel (<i>Trachurus</i> spp.), jacks, crevalles (<i>Caranx</i> spp.), cobia (<i>Rachycentron canadum</i>), silver pomfrets (<i>Pampus</i> spp.), Pacific saury (<i>Cololabis saira</i>), scads (<i>Decapterus</i> spp.), capelin (<i>Mallotus villosus</i>), swordfish (<i>Xiphias gladius</i>), Kawakawa (<i>Euthynnus affinis</i>), bonitos (<i>Sarda</i> spp.), marlins, sailfishes, spearfish (<i>Istiophoridae</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>): / - - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i>)
Unit	kg
Generated	31/10/2026 12:07:20
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/03035410/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	19.5	19.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K396
Preferential (MFN)	13	13%	26/2023/NĐ-CP	2023-07-15	BT2026!N396
VAT	*5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q396
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ396
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(-PH, TH)	0% (except PH, 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	3	3%	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)	6,5	6.5%	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)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	7,1	7.1%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E390
ATIGA	2022	2022	0	AT!E391
ATIGA	2023	2023	0	AT!F391
ATIGA	2024	2024	0	AT!G391
ATIGA	2025	2025	0	AT!H391
ATIGA	2026	2026	0	AT!I391
ATIGA	2027	2027	0	AT!J391
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E393

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F393
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G393
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H393
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I393
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J393
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E391
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F391
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G391
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H391
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I391
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J391
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F391
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H390
AIFTA	30/12/2022	2022	18	AI!F393
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G393
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H393
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I393
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J393
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K393
VKFTA	2022	2022	0	VK!E391
VKFTA	2023	2023	0	VK!F391
VKFTA	2024	2024	0	VK!G391
VKFTA	2025	2025	0	VK!H391
VKFTA	2026	2026	0	VK!I391
VKFTA	2027	2027	0	VK!J391
VCFTA	2022	2022	8	VC!D392

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	6	VC!E392
VCFTA	2024	2024	5	VC!F392
VCFTA	2025	2025	5	VC!G392
VCFTA	2026	2026	5	VC!H392
VCFTA	2027	2027	5	VC!I392
VN-EAEU	2022	2022	0	EAV!D393
VN-EAEU	2023	2023	0	EAV!E393
VN-EAEU	2024	2024	0	EAV!F393
VN-EAEU	2025	2025	0	EAV!G393
VN-EAEU	2026	2026	0	EAV!H393
VN-EAEU	2027	2027	0	EAV!I393
AHKFTA	2022	2022	8	AKH!D392
AHKFTA	2023	2023	5	AKH!E392
AHKFTA	2024	2024	5	AKH!F392
AHKFTA	2025	2025	3	AKH!G392
AHKFTA	2026	2026	3	AKH!H392
AHKFTA	2027	2027	0	AKH!I392
EVFTA	2022	2022	3	EV-NK!D390
EVFTA	2023	2023	0	EV-NK!E390
EVFTA	2024	2024	0	EV-NK!F390
EVFTA	2025	2025	0	EV-NK!G390
EVFTA	2026	2026	0	EV-NK!H390
EVFTA	2027	2027	0	EV-NK!I390
UKVFTA	2022	2022	3	UKV!D392
UKVFTA	2023	2023	0	UKV!E392
UKVFTA	2024	2024	0	UKV!F392

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G392
UKVFTA	2026	2026	0	UKV!H392
UKVFTA	2027	2027	0	UKV!I392
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D392
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E392
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F392
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G392
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H392
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I392
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J392
RCEP A	2022	2022	11,7	RCEPT-A!D391
RCEP A	2023	2023	10,4	RCEPT-A!E391
RCEP A	2024	2024	9,1	RCEPT-A!F391
RCEP A	2025	2025	7,8	RCEPT-A!G391
RCEP A	2026	2026	6,5	RCEPT-A!H391
RCEP A	2027	2027	5,2	RCEPT-A!I391
RCEP B	2022	2022	11,7	B!D391
RCEP B	2023	2023	10,4	B!E391
RCEP B	2024	2024	9,1	B!F391
RCEP B	2025	2025	7,8	B!G391
RCEP B	2026	2026	6,5	B!H391
RCEP B	2027	2027	5,2	B!I391
RCEP C	2022	2022	11,7	C!D391
RCEP C	2023	2023	10,4	C!E391
RCEP C	2024	2024	9,1	C!F391
RCEP C	2025	2025	7,8	C!G391

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	6,5	C!H391
RCEP C	2027	2027	5,2	C!I391
RCEP D	2022	2022	11,8	D!D391
RCEP D	2023	2023	10,6	D!E391
RCEP D	2024	2024	9,5	D!F391
RCEP D	2025	2025	8,3	D!G391
RCEP D	2026	2026	7,1	D!H391
RCEP D	2027	2027	5,9	D!I391
RCEP E	2022	2022	11,7	E!D391
RCEP E	2023	2023	10,4	E!E391
RCEP E	2024	2024	9,1	E!F391
RCEP E	2025	2025	7,8	E!G391
RCEP E	2026	2026	6,5	E!H391
RCEP E	2027	2027	5,2	E!I391
RCEP F	2022	2022	11,7	F!D391
RCEP F	2023	2023	10,4	F!E391
RCEP F	2024	2024	9,1	F!F391
RCEP F	2025	2025	7,8	F!G391
RCEP F	2026	2026	6,5	F!H391
RCEP F	2027	2027	5,2	F!I391
VIFTA	2024	2024	*	VI!F373
VIFTA	2025	2025	*	VI!G373
VIFTA	2026	2026	*	VI!H373
VIFTA	2027	2027	*	VI!I373

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (13%) in the source tariff – claiming the FTA brings no saving.	MFN 13%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0303.54 has 2 lines; 0303.54.10 is distinguished from its siblings by: Mackerel (Scomber scombrus, Scomber australasicus).	0303.54.20 Pacific mackerel (Scomber japonicus)	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 0303.54.10. 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 13% for 0303.54.10 was checked against BT2026 (cell BT2026!N396), 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.