Vietnam Tariff Intelligence

HS 0305.39.10 detail

HS code	0305.39.10
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Fish fillets, dried, salted or in brine, but not smoked: / - - Other: / - - - Freshwater garfish (Xenentodon cancila), yellowstriped goatfish (Upeneus vittatus) and long-rakered trevally (Ulua mentalis)
Unit	kg
Generated	05/11/2026 19:59:12
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/03053910/

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!K507
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N507
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q507
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ507
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
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
VIFTA	20	20%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E503

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E504
ATIGA	2023	2023	0	AT!F504
ATIGA	2024	2024	0	AT!G504
ATIGA	2025	2025	0	AT!H504
ATIGA	2026	2026	0	AT!I504
ATIGA	2027	2027	0	AT!J504
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E506
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F506
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G506
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H506
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I506
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J506
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E506
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F506
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G506
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H506
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I506
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J506
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F504
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H503
AIFTA	30/12/2022	2022	0	AI!F506
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G506
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H506
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I506
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J506
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K506

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E504
VKFTA	2023	2023	0	VK!F504
VKFTA	2024	2024	0	VK!G504
VKFTA	2025	2025	0	VK!H504
VKFTA	2026	2026	0	VK!I504
VKFTA	2027	2027	0	VK!J504
VCFTA	2022	2022	23	VC!D505
VCFTA	2023	2023	23	VC!E505
VCFTA	2024	2024	5	VC!F505
VCFTA	2025	2025	5	VC!G505
VCFTA	2026	2026	5	VC!H505
VCFTA	2027	2027	5	VC!I505
VN-EAEU	2022	2022	0	EAV!D508
VN-EAEU	2023	2023	0	EAV!E508
VN-EAEU	2024	2024	0	EAV!F508
VN-EAEU	2025	2025	0	EAV!G508
VN-EAEU	2026	2026	0	EAV!H508
VN-EAEU	2027	2027	0	EAV!I508
AHKFTA	2022	2022	12	AKH!D505
AHKFTA	2023	2023	8	AKH!E505
AHKFTA	2024	2024	8	AKH!F505
AHKFTA	2025	2025	4	AKH!G505
AHKFTA	2026	2026	4	AKH!H505
AHKFTA	2027	2027	0	AKH!I505
EVFTA	2022	2022	5	EV-NK!D505
EVFTA	2023	2023	0	EV-NK!E505

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F505
EVFTA	2025	2025	0	EV-NK!G505
EVFTA	2026	2026	0	EV-NK!H505
EVFTA	2027	2027	0	EV-NK!I505
UKVFTA	2022	2022	5	UKV!D507
UKVFTA	2023	2023	0	UKV!E507
UKVFTA	2024	2024	0	UKV!F507
UKVFTA	2025	2025	0	UKV!G507
UKVFTA	2026	2026	0	UKV!H507
UKVFTA	2027	2027	0	UKV!I507
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D505
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E505
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F505
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G505
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H505
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I505
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J505
RCEP A	2022	2022	0	RCEPT-A!D504
RCEP A	2023	2023	0	RCEPT-A!E504
RCEP A	2024	2024	0	RCEPT-A!F504
RCEP A	2025	2025	0	RCEPT-A!G504
RCEP A	2026	2026	0	RCEPT-A!H504
RCEP A	2027	2027	0	RCEPT-A!I504
RCEP B	2022	2022	0	B!D504
RCEP B	2023	2023	0	B!E504
RCEP B	2024	2024	0	B!F504

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G504
RCEP B	2026	2026	0	B!H504
RCEP B	2027	2027	0	B!I504
RCEP C	2022	2022	0	C!D504
RCEP C	2023	2023	0	C!E504
RCEP C	2024	2024	0	C!F504
RCEP C	2025	2025	0	C!G504
RCEP C	2026	2026	0	C!H504
RCEP C	2027	2027	0	C!I504
RCEP D	2022	2022	0	D!D504
RCEP D	2023	2023	0	D!E504
RCEP D	2024	2024	0	D!F504
RCEP D	2025	2025	0	D!G504
RCEP D	2026	2026	0	D!H504
RCEP D	2027	2027	0	D!I504
RCEP E	2022	2022	0	E!D504
RCEP E	2023	2023	0	E!E504
RCEP E	2024	2024	0	E!F504
RCEP E	2025	2025	0	E!G504
RCEP E	2026	2026	0	E!H504
RCEP E	2027	2027	0	E!I504
RCEP F	2022	2022	0	F!D504
RCEP F	2023	2023	0	F!E504
RCEP F	2024	2024	0	F!F504
RCEP F	2025	2025	0	F!G504
RCEP F	2026	2026	0	F!H504

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I504
VIFTA	2024	2024	20	VI!F484
VIFTA	2025	2025	20	VI!G484
VIFTA	2026	2026	20	VI!H484
VIFTA	2027	2027	20	VI!I484

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 0305.39 has 5 lines; 0305.39.10 is distinguished from its siblings by: Freshwater garfish (Xenentodon cancila), yellowstriped goatfish (Upeneus vittatus) and long-rakered trevally (Ulua mentalis).	0305.39.20 Savalai hairtails (Lepturacanthus savala), Belanger’s croakers (Johnius belangerii), Reeve’s croakers (Chrysochir aureus) and Bigeye croakers (Pennahia anea); 0305.39.91 Of freshwater fish; 0305.39.92 Of marine fish; 0305.39.99 Other	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 0305.39.10. 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 20% for 0305.39.10 was checked against BT2026 (cell BT2026!N507), 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
Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)

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.