

HS 0305.43.00 detail

HS code	0305.43.00
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Smoked fish, including fillets, other than edible fish offal: / - - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)
Unit	kg
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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/03054300/

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!K516
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N516
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q516
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ516
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
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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	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
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	4	4%	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!E512
ATIGA	2022	2022	0	AT!E513
ATIGA	2023	2023	0	AT!F513
ATIGA	2024	2024	0	AT!G513
ATIGA	2025	2025	0	AT!H513
ATIGA	2026	2026	0	AT!I513
ATIGA	2027	2027	0	AT!J513
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E515
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F515
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G515
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H515

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I515
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J515
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E515
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F515
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G515
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H515
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I515
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J515
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F513
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H512
AIFTA	30/12/2022	2022	0	AI!F515
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G515
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H515
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I515
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J515
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K515
VKFTA	2022	2022	0	VK!E513
VKFTA	2023	2023	0	VK!F513
VKFTA	2024	2024	0	VK!G513
VKFTA	2025	2025	0	VK!H513
VKFTA	2026	2026	0	VK!I513
VKFTA	2027	2027	0	VK!J513
VCFTA	2022	2022	0	VC!D514
VCFTA	2023	2023	0	VC!E514
VCFTA	2024	2024	0	VC!F514
VCFTA	2025	2025	0	VC!G514

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H514
VCFTA	2027	2027	0	VC!I514
VN-EAEU	2022	2022	0	EAV!D517
VN-EAEU	2023	2023	0	EAV!E517
VN-EAEU	2024	2024	0	EAV!F517
VN-EAEU	2025	2025	0	EAV!G517
VN-EAEU	2026	2026	0	EAV!H517
VN-EAEU	2027	2027	0	EAV!I517
AHKFTA	2022	2022	12	AKH!D514
AHKFTA	2023	2023	8	AKH!E514
AHKFTA	2024	2024	8	AKH!F514
AHKFTA	2025	2025	4	AKH!G514
AHKFTA	2026	2026	4	AKH!H514
AHKFTA	2027	2027	0	AKH!I514
EVFTA	2022	2022	5	EV-NK!D514
EVFTA	2023	2023	0	EV-NK!E514
EVFTA	2024	2024	0	EV-NK!F514
EVFTA	2025	2025	0	EV-NK!G514
EVFTA	2026	2026	0	EV-NK!H514
EVFTA	2027	2027	0	EV-NK!I514
UKVFTA	2022	2022	5	UKV!D516
UKVFTA	2023	2023	0	UKV!E516
UKVFTA	2024	2024	0	UKV!F516
UKVFTA	2025	2025	0	UKV!G516
UKVFTA	2026	2026	0	UKV!H516
UKVFTA	2027	2027	0	UKV!I516

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D514
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E514
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F514
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G514
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H514
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I514
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J514
RCEP A	2022	2022	0	RCEPT-A!D513
RCEP A	2023	2023	0	RCEPT-A!E513
RCEP A	2024	2024	0	RCEPT-A!F513
RCEP A	2025	2025	0	RCEPT-A!G513
RCEP A	2026	2026	0	RCEPT-A!H513
RCEP A	2027	2027	0	RCEPT-A!I513
RCEP B	2022	2022	0	B!D513
RCEP B	2023	2023	0	B!E513
RCEP B	2024	2024	0	B!F513
RCEP B	2025	2025	0	B!G513
RCEP B	2026	2026	0	B!H513
RCEP B	2027	2027	0	B!I513
RCEP C	2022	2022	0	C!D513
RCEP C	2023	2023	0	C!E513
RCEP C	2024	2024	0	C!F513
RCEP C	2025	2025	0	C!G513
RCEP C	2026	2026	0	C!H513
RCEP C	2027	2027	0	C!I513
RCEP D	2022	2022	0	D!D513

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E513
RCEP D	2024	2024	0	D!F513
RCEP D	2025	2025	0	D!G513
RCEP D	2026	2026	0	D!H513
RCEP D	2027	2027	0	D!I513
RCEP E	2022	2022	0	E!D513
RCEP E	2023	2023	0	E!E513
RCEP E	2024	2024	0	E!F513
RCEP E	2025	2025	0	E!G513
RCEP E	2026	2026	0	E!H513
RCEP E	2027	2027	0	E!I513
RCEP F	2022	2022	0	F!D513
RCEP F	2023	2023	0	F!E513
RCEP F	2024	2024	0	F!F513
RCEP F	2025	2025	0	F!G513
RCEP F	2026	2026	0	F!H513
RCEP F	2027	2027	0	F!I513
VIFTA	2024	2024	*	VI!F493
VIFTA	2025	2025	*	VI!G493
VIFTA	2026	2026	*	VI!H493
VIFTA	2027	2027	*	VI!I493

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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
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 "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 0305.43.00. 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 0305.43.00 was checked against BT2026 (cell BT2026!N516), 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.