Vietnam Tariff Intelligence

HS 0305.59.21 detail

HS code	0305.59.21
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Dried fish, other than edible fish offal, whether or not salted but not smoked: / - - Other: / - - - Marine fish: / - - - - Anchovies (Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp., Thryssa spp. and Encrasicholina spp.)
Unit	kg
Generated	30/10/2026 08:06:55
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/03055921/

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!K528
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N528
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q528
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ528
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(-KH, KR)	0% (except KH, KR)	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!E524
ATIGA	2022	2022	0	AT!E525
ATIGA	2023	2023	0	AT!F525
ATIGA	2024	2024	0	AT!G525
ATIGA	2025	2025	0	AT!H525
ATIGA	2026	2026	0	AT!I525
ATIGA	2027	2027	0	AT!J525
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E527
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F527
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G527
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H527

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I527
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J527
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E527
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F527
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G527
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H527
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I527
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J527
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F525
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H524
AIFTA	30/12/2022	2022	0	AI!F527
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G527
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H527
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I527
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J527
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K527
VKFTA	2022	2022	0	VK!E525
VKFTA	2023	2023	0	VK!F525
VKFTA	2024	2024	0	VK!G525
VKFTA	2025	2025	0	VK!H525
VKFTA	2026	2026	0	VK!I525
VKFTA	2027	2027	0	VK!J525
VCFTA	2022	2022	4	VC!D526
VCFTA	2023	2023	2	VC!E526
VCFTA	2024	2024	0	VC!F526
VCFTA	2025	2025	0	VC!G526

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H526
VCFTA	2027	2027	0	VC!I526
VN-EAEU	2022	2022	0	EAV!D529
VN-EAEU	2023	2023	0	EAV!E529
VN-EAEU	2024	2024	0	EAV!F529
VN-EAEU	2025	2025	0	EAV!G529
VN-EAEU	2026	2026	0	EAV!H529
VN-EAEU	2027	2027	0	EAV!I529
AHKFTA	2022	2022	12	AKH!D526
AHKFTA	2023	2023	8	AKH!E526
AHKFTA	2024	2024	8	AKH!F526
AHKFTA	2025	2025	4	AKH!G526
AHKFTA	2026	2026	4	AKH!H526
AHKFTA	2027	2027	0	AKH!I526
EVFTA	2022	2022	5	EV-NK!D526
EVFTA	2023	2023	0	EV-NK!E526
EVFTA	2024	2024	0	EV-NK!F526
EVFTA	2025	2025	0	EV-NK!G526
EVFTA	2026	2026	0	EV-NK!H526
EVFTA	2027	2027	0	EV-NK!I526
UKVFTA	2022	2022	5	UKV!D528
UKVFTA	2023	2023	0	UKV!E528
UKVFTA	2024	2024	0	UKV!F528
UKVFTA	2025	2025	0	UKV!G528
UKVFTA	2026	2026	0	UKV!H528
UKVFTA	2027	2027	0	UKV!I528

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D526
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E526
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F526
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G526
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H526
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I526
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J526
RCEP A	2022	2022	0	RCEPT-A!D525
RCEP A	2023	2023	0	RCEPT-A!E525
RCEP A	2024	2024	0	RCEPT-A!F525
RCEP A	2025	2025	0	RCEPT-A!G525
RCEP A	2026	2026	0	RCEPT-A!H525
RCEP A	2027	2027	0	RCEPT-A!I525
RCEP B	2022	2022	0	B!D525
RCEP B	2023	2023	0	B!E525
RCEP B	2024	2024	0	B!F525
RCEP B	2025	2025	0	B!G525
RCEP B	2026	2026	0	B!H525
RCEP B	2027	2027	0	B!I525
RCEP C	2022	2022	0	C!D525
RCEP C	2023	2023	0	C!E525
RCEP C	2024	2024	0	C!F525
RCEP C	2025	2025	0	C!G525
RCEP C	2026	2026	0	C!H525
RCEP C	2027	2027	0	C!I525
RCEP D	2022	2022	0	D!D525

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E525
RCEP D	2024	2024	0	D!F525
RCEP D	2025	2025	0	D!G525
RCEP D	2026	2026	0	D!H525
RCEP D	2027	2027	0	D!I525
RCEP E	2022	2022	0	E!D525
RCEP E	2023	2023	0	E!E525
RCEP E	2024	2024	0	E!F525
RCEP E	2025	2025	0	E!G525
RCEP E	2026	2026	0	E!H525
RCEP E	2027	2027	0	E!I525
RCEP F	2022	2022	0	F!D525
RCEP F	2023	2023	0	F!E525
RCEP F	2024	2024	0	F!F525
RCEP F	2025	2025	0	F!G525
RCEP F	2026	2026	0	F!H525
RCEP F	2027	2027	0	F!I525
VIFTA	2024	2024	*	VI!F505
VIFTA	2025	2025	*	VI!G505
VIFTA	2026	2026	*	VI!H505
VIFTA	2027	2027	*	VI!I505

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0305.59 has 3 lines; 0305.59.21 is distinguished from its siblings by: Anchovies (Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp., Thryssa spp. and Encrasicholina spp.).	0305.59.29 Other; 0305.59.90 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
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 0305.59.21. 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 0305.59.21 was checked against BT2026 (cell BT2026!N528), 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.