Vietnam Tariff Intelligence

HS 0303.26.00 detail

HS code	0303.26.00
Description	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Eels (Anguilla spp.)
Unit	kg
Generated	03/11/2026 16:25:43
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/03032600/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K372
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N372
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q372
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ372
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	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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
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!E366
ATIGA	2022	2022	0	AT!E367
ATIGA	2023	2023	0	AT!F367
ATIGA	2024	2024	0	AT!G367
ATIGA	2025	2025	0	AT!H367
ATIGA	2026	2026	0	AT!I367
ATIGA	2027	2027	0	AT!J367
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E369
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F369
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G369
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H369

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I369
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J369
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E367
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F367
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G367
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H367
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I367
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J367
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F367
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H366
AIFTA	30/12/2022	2022	0	AI!F369
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G369
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H369
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I369
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J369
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K369
VKFTA	2022	2022	0	VK!E367
VKFTA	2023	2023	0	VK!F367
VKFTA	2024	2024	0	VK!G367
VKFTA	2025	2025	0	VK!H367
VKFTA	2026	2026	0	VK!I367
VKFTA	2027	2027	0	VK!J367
VCFTA	2022	2022	4	VC!D368
VCFTA	2023	2023	2	VC!E368
VCFTA	2024	2024	0	VC!F368
VCFTA	2025	2025	0	VC!G368

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H368
VCFTA	2027	2027	0	VC!I368
VN-EAEU	2022	2022	0	EAV!D369
VN-EAEU	2023	2023	0	EAV!E369
VN-EAEU	2024	2024	0	EAV!F369
VN-EAEU	2025	2025	0	EAV!G369
VN-EAEU	2026	2026	0	EAV!H369
VN-EAEU	2027	2027	0	EAV!I369
VNCU	2022	2022	0	VNCU!D35
VNCU	2023 - 2027		0	VNCU!E35
AHKFTA	2022	2022	9	AKH!D368
AHKFTA	2023	2023	6	AKH!E368
AHKFTA	2024	2024	6	AKH!F368
AHKFTA	2025	2025	3	AKH!G368
AHKFTA	2026	2026	3	AKH!H368
AHKFTA	2027	2027	0	AKH!I368
EVFTA	2022	2022	3,7	EV-NK!D366
EVFTA	2023	2023	0	EV-NK!E366
EVFTA	2024	2024	0	EV-NK!F366
EVFTA	2025	2025	0	EV-NK!G366
EVFTA	2026	2026	0	EV-NK!H366
EVFTA	2027	2027	0	EV-NK!I366
UKVFTA	2022	2022	3,7	UKV!D368
UKVFTA	2023	2023	0	UKV!E368
UKVFTA	2024	2024	0	UKV!F368
UKVFTA	2025	2025	0	UKV!G368

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H368
UKVFTA	2027	2027	0	UKV!I368
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D368
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E368
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F368
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G368
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H368
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I368
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J368
RCEP A	2022	2022	0	RCEPT-A!D367
RCEP A	2023	2023	0	RCEPT-A!E367
RCEP A	2024	2024	0	RCEPT-A!F367
RCEP A	2025	2025	0	RCEPT-A!G367
RCEP A	2026	2026	0	RCEPT-A!H367
RCEP A	2027	2027	0	RCEPT-A!I367
RCEP B	2022	2022	0	B!D367
RCEP B	2023	2023	0	B!E367
RCEP B	2024	2024	0	B!F367
RCEP B	2025	2025	0	B!G367
RCEP B	2026	2026	0	B!H367
RCEP B	2027	2027	0	B!I367
RCEP C	2022	2022	0	C!D367
RCEP C	2023	2023	0	C!E367
RCEP C	2024	2024	0	C!F367
RCEP C	2025	2025	0	C!G367
RCEP C	2026	2026	0	C!H367

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I367
RCEP D	2022	2022	0	D!D367
RCEP D	2023	2023	0	D!E367
RCEP D	2024	2024	0	D!F367
RCEP D	2025	2025	0	D!G367
RCEP D	2026	2026	0	D!H367
RCEP D	2027	2027	0	D!I367
RCEP E	2022	2022	0	E!D367
RCEP E	2023	2023	0	E!E367
RCEP E	2024	2024	0	E!F367
RCEP E	2025	2025	0	E!G367
RCEP E	2026	2026	0	E!H367
RCEP E	2027	2027	0	E!I367
RCEP F	2022	2022	0	F!D367
RCEP F	2023	2023	0	F!E367
RCEP F	2024	2024	0	F!F367
RCEP F	2025	2025	0	F!G367
RCEP F	2026	2026	0	F!H367
RCEP F	2027	2027	0	F!I367
VIFTA	2024	2024	*	VI!F349
VIFTA	2025	2025	*	VI!G349
VIFTA	2026	2026	*	VI!H349
VIFTA	2027	2027	*	VI!I349

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	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 "*/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 0303.26.00. 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 15% for 0303.26.00 was checked against BT2026 (cell BT2026!N372), 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
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
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.