Vietnam Tariff Intelligence

HS 0301.19.90 detail

HS code	0301.19.90
Description	Live fish / - Ornamental fish: / - - Other: / - - - Other
Unit	kg/con
Generated	30/10/2026 21:42:44
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/03011990/

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!K252
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N252
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q252
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ252
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

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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E244
ATIGA	2022	2022	0	AT!E245

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F245
ATIGA	2024	2024	0	AT!G245
ATIGA	2025	2025	0	AT!H245
ATIGA	2026	2026	0	AT!I245
ATIGA	2027	2027	0	AT!J245
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E247
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F247
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G247
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H247
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I247
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J247
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E245
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F245
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G245
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H245
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I245
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J245
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F245
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H244
AIFTA	30/12/2022	2022	0	AI!F247
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G247
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H247
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I247
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J247
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K247
VKFTA	2022	2022	0	VK!E245

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F245
VKFTA	2024	2024	0	VK!G245
VKFTA	2025	2025	0	VK!H245
VKFTA	2026	2026	0	VK!I245
VKFTA	2027	2027	0	VK!J245
VCFTA	2022	2022	4	VC!D246
VCFTA	2023	2023	2	VC!E246
VCFTA	2024	2024	0	VC!F246
VCFTA	2025	2025	0	VC!G246
VCFTA	2026	2026	0	VC!H246
VCFTA	2027	2027	0	VC!I246
VN-EAEU	2022	2022	0	EAV!D247
VN-EAEU	2023	2023	0	EAV!E247
VN-EAEU	2024	2024	0	EAV!F247
VN-EAEU	2025	2025	0	EAV!G247
VN-EAEU	2026	2026	0	EAV!H247
VN-EAEU	2027	2027	0	EAV!I247
AHKFTA	2022	2022	12	AKH!D246
AHKFTA	2023	2023	8	AKH!E246
AHKFTA	2024	2024	8	AKH!F246
AHKFTA	2025	2025	4	AKH!G246
AHKFTA	2026	2026	4	AKH!H246
AHKFTA	2027	2027	0	AKH!I246
EVFTA	2022	2022	5	EV-NK!D244
EVFTA	2023	2023	0	EV-NK!E244
EVFTA	2024	2024	0	EV-NK!F244

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G244
EVFTA	2026	2026	0	EV-NK!H244
EVFTA	2027	2027	0	EV-NK!I244
UKVFTA	2022	2022	5	UKV!D246
UKVFTA	2023	2023	0	UKV!E246
UKVFTA	2024	2024	0	UKV!F246
UKVFTA	2025	2025	0	UKV!G246
UKVFTA	2026	2026	0	UKV!H246
UKVFTA	2027	2027	0	UKV!I246
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D246
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E246
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F246
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G246
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H246
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I246
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J246
RCEP A	2022	2022	0	RCEPT-A!D245
RCEP A	2023	2023	0	RCEPT-A!E245
RCEP A	2024	2024	0	RCEPT-A!F245
RCEP A	2025	2025	0	RCEPT-A!G245
RCEP A	2026	2026	0	RCEPT-A!H245
RCEP A	2027	2027	0	RCEPT-A!I245
RCEP B	2022	2022	0	B!D245
RCEP B	2023	2023	0	B!E245
RCEP B	2024	2024	0	B!F245
RCEP B	2025	2025	0	B!G245

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H245
RCEP B	2027	2027	0	B!I245
RCEP C	2022	2022	0	C!D245
RCEP C	2023	2023	0	C!E245
RCEP C	2024	2024	0	C!F245
RCEP C	2025	2025	0	C!G245
RCEP C	2026	2026	0	C!H245
RCEP C	2027	2027	0	C!I245
RCEP D	2022	2022	0	D!D245
RCEP D	2023	2023	0	D!E245
RCEP D	2024	2024	0	D!F245
RCEP D	2025	2025	0	D!G245
RCEP D	2026	2026	0	D!H245
RCEP D	2027	2027	0	D!I245
RCEP E	2022	2022	0	E!D245
RCEP E	2023	2023	0	E!E245
RCEP E	2024	2024	0	E!F245
RCEP E	2025	2025	0	E!G245
RCEP E	2026	2026	0	E!H245
RCEP E	2027	2027	0	E!I245
RCEP F	2022	2022	0	F!D245
RCEP F	2023	2023	0	F!E245
RCEP F	2024	2024	0	F!F245
RCEP F	2025	2025	0	F!G245
RCEP F	2026	2026	0	F!H245
RCEP F	2027	2027	0	F!I245

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	13.3	VI!F229
VIFTA	2025	2025	6.7	VI!G229
VIFTA	2026	2026	0	VI!H229
VIFTA	2027	2027	0	VI!I229

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): 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
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0301.19 has 2 lines; 0301.19.90 is distinguished from its siblings by: Other.	0301.19.10 Fry	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0301.19.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0301.19.90	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0301.19.90. 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 0301.19.90 was checked against BT2026 (cell BT2026!N252), 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)
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.