Vietnam Tariff Intelligence

HS 0301.93.39 detail

HS code	0301.93.39
Description	Live fish / - Other live fish: / - - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.): / - - - Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.: / - - - - Other
Unit	kg/con
Generated	04/11/2026 04:05:09
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/03019339/

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!K264
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N264
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q264
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ264
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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)	0% (except KH)	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	11.4	11.4%	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!E256
ATIGA	2022	2022	0	AT!E257
ATIGA	2023	2023	0	AT!F257
ATIGA	2024	2024	0	AT!G257
ATIGA	2025	2025	0	AT!H257
ATIGA	2026	2026	0	AT!I257
ATIGA	2027	2027	0	AT!J257
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E259
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F259
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G259
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H259

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I259
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J259
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E257
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F257
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G257
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H257
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I257
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J257
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F257
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H256
AIFTA	30/12/2022	2022	0	AI!F259
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G259
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H259
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I259
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J259
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K259
VKFTA	2022	2022	0	VK!E257
VKFTA	2023	2023	0	VK!F257
VKFTA	2024	2024	0	VK!G257
VKFTA	2025	2025	0	VK!H257
VKFTA	2026	2026	0	VK!I257
VKFTA	2027	2027	0	VK!J257
VCFTA	2022	2022	0	VC!D258
VCFTA	2023	2023	0	VC!E258
VCFTA	2024	2024	0	VC!F258
VCFTA	2025	2025	0	VC!G258

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H258
VCFTA	2027	2027	0	VC!I258
VN-EAEU	2022	2022	0	EAV!D259
VN-EAEU	2023	2023	0	EAV!E259
VN-EAEU	2024	2024	0	EAV!F259
VN-EAEU	2025	2025	0	EAV!G259
VN-EAEU	2026	2026	0	EAV!H259
VN-EAEU	2027	2027	0	EAV!I259
AHKFTA	2022	2022	0	AKH!D258
AHKFTA	2023	2023	0	AKH!E258
AHKFTA	2024	2024	0	AKH!F258
AHKFTA	2025	2025	0	AKH!G258
AHKFTA	2026	2026	0	AKH!H258
AHKFTA	2027	2027	0	AKH!I258
EVFTA	2022	2022	5	EV-NK!D256
EVFTA	2023	2023	0	EV-NK!E256
EVFTA	2024	2024	0	EV-NK!F256
EVFTA	2025	2025	0	EV-NK!G256
EVFTA	2026	2026	0	EV-NK!H256
EVFTA	2027	2027	0	EV-NK!I256
UKVFTA	2022	2022	5	UKV!D258
UKVFTA	2023	2023	0	UKV!E258
UKVFTA	2024	2024	0	UKV!F258
UKVFTA	2025	2025	0	UKV!G258
UKVFTA	2026	2026	0	UKV!H258
UKVFTA	2027	2027	0	UKV!I258

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D258
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E258
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F258
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G258
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H258
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I258
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J258
RCEP A	2022	2022	0	RCEPT-A!D257
RCEP A	2023	2023	0	RCEPT-A!E257
RCEP A	2024	2024	0	RCEPT-A!F257
RCEP A	2025	2025	0	RCEPT-A!G257
RCEP A	2026	2026	0	RCEPT-A!H257
RCEP A	2027	2027	0	RCEPT-A!I257
RCEP B	2022	2022	0	B!D257
RCEP B	2023	2023	0	B!E257
RCEP B	2024	2024	0	B!F257
RCEP B	2025	2025	0	B!G257
RCEP B	2026	2026	0	B!H257
RCEP B	2027	2027	0	B!I257
RCEP C	2022	2022	0	C!D257
RCEP C	2023	2023	0	C!E257
RCEP C	2024	2024	0	C!F257
RCEP C	2025	2025	0	C!G257
RCEP C	2026	2026	0	C!H257
RCEP C	2027	2027	0	C!I257
RCEP D	2022	2022	0	D!D257

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E257
RCEP D	2024	2024	0	D!F257
RCEP D	2025	2025	0	D!G257
RCEP D	2026	2026	0	D!H257
RCEP D	2027	2027	0	D!I257
RCEP E	2022	2022	0	E!D257
RCEP E	2023	2023	0	E!E257
RCEP E	2024	2024	0	E!F257
RCEP E	2025	2025	0	E!G257
RCEP E	2026	2026	0	E!H257
RCEP E	2027	2027	0	E!I257
RCEP F	2022	2022	0	F!D257
RCEP F	2023	2023	0	F!E257
RCEP F	2024	2024	0	F!F257
RCEP F	2025	2025	0	F!G257
RCEP F	2026	2026	0	F!H257
RCEP F	2027	2027	0	F!I257
VIFTA	2024	2024	17.1	VI!F241
VIFTA	2025	2025	14.3	VI!G241
VIFTA	2026	2026	11.4	VI!H241
VIFTA	2027	2027	8.6	VI!I241

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0301.93 has 6 lines; 0301.93.39 is distinguished from its siblings by: Other.	0301.93.21 Breeding, other than fry; 0301.93.22 Fry; 0301.93.29 Other; 0301.93.31 Breeding, other than fry; 0301.93.32 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	0301.93.39 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0301.93.39	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0301.93.39. 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 0301.93.39 was checked against BT2026 (cell BT2026!N264), 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)
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.