Vietnam Tariff Intelligence

HS 0301.99.29 detail

HS code	0301.99.29
Description	Live fish / - Other live fish: / - - Other: / - - - Other fish fry: / - - - - Other
Unit	kg/con
Generated	08/11/2026 19:12:06
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/03019929/

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!K275
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N275
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q275
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ275
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E267
ATIGA	2022	2022	0	AT!E268
ATIGA	2023	2023	0	AT!F268
ATIGA	2024	2024	0	AT!G268
ATIGA	2025	2025	0	AT!H268
ATIGA	2026	2026	0	AT!I268
ATIGA	2027	2027	0	AT!J268
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E270
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F270
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G270

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H270
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I270
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J270
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E268
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F268
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G268
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H268
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I268
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J268
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F268
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H267
AIFTA	30/12/2022	2022	0	AI!F270
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G270
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H270
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I270
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J270
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K270
VKFTA	2022	2022	0	VK!E268
VKFTA	2023	2023	0	VK!F268
VKFTA	2024	2024	0	VK!G268
VKFTA	2025	2025	0	VK!H268
VKFTA	2026	2026	0	VK!I268
VKFTA	2027	2027	0	VK!J268
VCFTA	2022	2022	4	VC!D269
VCFTA	2023	2023	2	VC!E269
VCFTA	2024	2024	0	VC!F269

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G269
VCFTA	2026	2026	0	VC!H269
VCFTA	2027	2027	0	VC!I269
VN-EAEU	2022	2022	0	EAV!D270
VN-EAEU	2023	2023	0	EAV!E270
VN-EAEU	2024	2024	0	EAV!F270
VN-EAEU	2025	2025	0	EAV!G270
VN-EAEU	2026	2026	0	EAV!H270
VN-EAEU	2027	2027	0	EAV!I270
AHKFTA	2022	2022	12	AKH!D269
AHKFTA	2023	2023	8	AKH!E269
AHKFTA	2024	2024	8	AKH!F269
AHKFTA	2025	2025	4	AKH!G269
AHKFTA	2026	2026	4	AKH!H269
AHKFTA	2027	2027	0	AKH!I269
EVFTA	2022	2022	5	EV-NK!D267
EVFTA	2023	2023	0	EV-NK!E267
EVFTA	2024	2024	0	EV-NK!F267
EVFTA	2025	2025	0	EV-NK!G267
EVFTA	2026	2026	0	EV-NK!H267
EVFTA	2027	2027	0	EV-NK!I267
UKVFTA	2022	2022	5	UKV!D269
UKVFTA	2023	2023	0	UKV!E269
UKVFTA	2024	2024	0	UKV!F269
UKVFTA	2025	2025	0	UKV!G269
UKVFTA	2026	2026	0	UKV!H269

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I269
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D269
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E269
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F269
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G269
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H269
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I269
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J269
RCEP A	2022	2022	0	RCEPT-A!D268
RCEP A	2023	2023	0	RCEPT-A!E268
RCEP A	2024	2024	0	RCEPT-A!F268
RCEP A	2025	2025	0	RCEPT-A!G268
RCEP A	2026	2026	0	RCEPT-A!H268
RCEP A	2027	2027	0	RCEPT-A!I268
RCEP B	2022	2022	0	B!D268
RCEP B	2023	2023	0	B!E268
RCEP B	2024	2024	0	B!F268
RCEP B	2025	2025	0	B!G268
RCEP B	2026	2026	0	B!H268
RCEP B	2027	2027	0	B!I268
RCEP C	2022	2022	0	C!D268
RCEP C	2023	2023	0	C!E268
RCEP C	2024	2024	0	C!F268
RCEP C	2025	2025	0	C!G268
RCEP C	2026	2026	0	C!H268
RCEP C	2027	2027	0	C!I268

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D268
RCEP D	2023	2023	0	D!E268
RCEP D	2024	2024	0	D!F268
RCEP D	2025	2025	0	D!G268
RCEP D	2026	2026	0	D!H268
RCEP D	2027	2027	0	D!I268
RCEP E	2022	2022	0	E!D268
RCEP E	2023	2023	0	E!E268
RCEP E	2024	2024	0	E!F268
RCEP E	2025	2025	0	E!G268
RCEP E	2026	2026	0	E!H268
RCEP E	2027	2027	0	E!I268
RCEP F	2022	2022	0	F!D268
RCEP F	2023	2023	0	F!E268
RCEP F	2024	2024	0	F!F268
RCEP F	2025	2025	0	F!G268
RCEP F	2026	2026	0	F!H268
RCEP F	2027	2027	0	F!I268
VIFTA	2024	2024	17.1	VI!F252
VIFTA	2025	2025	14.3	VI!G252
VIFTA	2026	2026	11.4	VI!H252
VIFTA	2027	2027	8.6	VI!I252

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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-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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0301.99 has 17 lines; 0301.99.29 is distinguished from its siblings by: Other.	0301.99.11 Breeding; 0301.99.19 Other; 0301.99.22 Other carp, breeding; 0301.99.23 Other carp; 0301.99.24 Other, breeding; 0301.99.31 Milkfish, breeding	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 0301.99.29. 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 0301.99.29 was checked against BT2026 (cell BT2026!N275), 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)
Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)
Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)
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.