Vietnam Tariff Intelligence

HS 0301.99.90 detail

HS code	0301.99.90
Description	Live fish / - Other live fish: / - - Other: / - - - Other
Unit	kg/con
Generated	05/11/2026 20:07:47
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/03019990/

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!K288
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N288
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q288
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ288
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
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!E280
ATIGA	2022	2022	0	AT!E281

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F281
ATIGA	2024	2024	0	AT!G281
ATIGA	2025	2025	0	AT!H281
ATIGA	2026	2026	0	AT!I281
ATIGA	2027	2027	0	AT!J281
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E283
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F283
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G283
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H283
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I283
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J283
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E281
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F281
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G281
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H281
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I281
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J281
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F281
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H280
AIFTA	30/12/2022	2022	0	AI!F283
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G283
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H283
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I283
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J283
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K283
VKFTA	2022	2022	0	VK!E281

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F281
VKFTA	2024	2024	0	VK!G281
VKFTA	2025	2025	0	VK!H281
VKFTA	2026	2026	0	VK!I281
VKFTA	2027	2027	0	VK!J281
VCFTA	2022	2022	2	VC!D282
VCFTA	2023	2023	1	VC!E282
VCFTA	2024	2024	0	VC!F282
VCFTA	2025	2025	0	VC!G282
VCFTA	2026	2026	0	VC!H282
VCFTA	2027	2027	0	VC!I282
VN-EAEU	2022	2022	0	EAV!D283
VN-EAEU	2023	2023	0	EAV!E283
VN-EAEU	2024	2024	0	EAV!F283
VN-EAEU	2025	2025	0	EAV!G283
VN-EAEU	2026	2026	0	EAV!H283
VN-EAEU	2027	2027	0	EAV!I283
AHKFTA	2022	2022	12	AKH!D282
AHKFTA	2023	2023	8	AKH!E282
AHKFTA	2024	2024	8	AKH!F282
AHKFTA	2025	2025	4	AKH!G282
AHKFTA	2026	2026	4	AKH!H282
AHKFTA	2027	2027	0	AKH!I282
EVFTA	2022	2022	5	EV-NK!D280
EVFTA	2023	2023	0	EV-NK!E280
EVFTA	2024	2024	0	EV-NK!F280

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G280
EVFTA	2026	2026	0	EV-NK!H280
EVFTA	2027	2027	0	EV-NK!I280
UKVFTA	2022	2022	5	UKV!D282
UKVFTA	2023	2023	0	UKV!E282
UKVFTA	2024	2024	0	UKV!F282
UKVFTA	2025	2025	0	UKV!G282
UKVFTA	2026	2026	0	UKV!H282
UKVFTA	2027	2027	0	UKV!I282
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D282
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E282
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F282
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G282
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H282
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I282
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J282
RCEP A	2022	2022	0	RCEPT-A!D281
RCEP A	2023	2023	0	RCEPT-A!E281
RCEP A	2024	2024	0	RCEPT-A!F281
RCEP A	2025	2025	0	RCEPT-A!G281
RCEP A	2026	2026	0	RCEPT-A!H281
RCEP A	2027	2027	0	RCEPT-A!I281
RCEP B	2022	2022	0	B!D281
RCEP B	2023	2023	0	B!E281
RCEP B	2024	2024	0	B!F281
RCEP B	2025	2025	0	B!G281

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H281
RCEP B	2027	2027	0	B!I281
RCEP C	2022	2022	0	C!D281
RCEP C	2023	2023	0	C!E281
RCEP C	2024	2024	0	C!F281
RCEP C	2025	2025	0	C!G281
RCEP C	2026	2026	0	C!H281
RCEP C	2027	2027	0	C!I281
RCEP D	2022	2022	0	D!D281
RCEP D	2023	2023	0	D!E281
RCEP D	2024	2024	0	D!F281
RCEP D	2025	2025	0	D!G281
RCEP D	2026	2026	0	D!H281
RCEP D	2027	2027	0	D!I281
RCEP E	2022	2022	0	E!D281
RCEP E	2023	2023	0	E!E281
RCEP E	2024	2024	0	E!F281
RCEP E	2025	2025	0	E!G281
RCEP E	2026	2026	0	E!H281
RCEP E	2027	2027	0	E!I281
RCEP F	2022	2022	0	F!D281
RCEP F	2023	2023	0	F!E281
RCEP F	2024	2024	0	F!F281
RCEP F	2025	2025	0	F!G281
RCEP F	2026	2026	0	F!H281
RCEP F	2027	2027	0	F!I281

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17.1	VI!F265
VIFTA	2025	2025	14.3	VI!G265
VIFTA	2026	2026	11.4	VI!H265
VIFTA	2027	2027	8.6	VI!I265

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): 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0301.99 has 17 lines; 0301.99.90 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; 0301.99.29 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 0301.99.90. 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 0301.99.90 was checked against BT2026 (cell BT2026!N288), 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)
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.