Vietnam Tariff Intelligence

HS 0302.35.00 detail

HS code	0302.35.00
Description	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheadings 0302.91 to 0302.99: / - - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)
Unit	kg
Generated	03/11/2026 16:17:19
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/03023500/

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!K306
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N306
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q306
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ306
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(-ID)	0% (except ID)	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	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E299
ATIGA	2022	2022	0	AT!E300
ATIGA	2023	2023	0	AT!F300
ATIGA	2024	2024	0	AT!G300
ATIGA	2025	2025	0	AT!H300
ATIGA	2026	2026	0	AT!I300
ATIGA	2027	2027	0	AT!J300
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E302
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F302
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G302
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H302

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I302
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J302
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E300
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F300
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G300
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H300
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I300
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J300
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F300
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H299
AIFTA	30/12/2022	2022	0	AI!F302
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G302
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H302
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I302
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J302
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K302
VKFTA	2022	2022	0	VK!E300
VKFTA	2023	2023	0	VK!F300
VKFTA	2024	2024	0	VK!G300
VKFTA	2025	2025	0	VK!H300
VKFTA	2026	2026	0	VK!I300
VKFTA	2027	2027	0	VK!J300
VCFTA	2022	2022	4	VC!D301
VCFTA	2023	2023	2	VC!E301
VCFTA	2024	2024	0	VC!F301
VCFTA	2025	2025	0	VC!G301

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H301
VCFTA	2027	2027	0	VC!I301
VN-EAEU	2022	2022	0	EAV!D302
VN-EAEU	2023	2023	0	EAV!E302
VN-EAEU	2024	2024	0	EAV!F302
VN-EAEU	2025	2025	0	EAV!G302
VN-EAEU	2026	2026	0	EAV!H302
VN-EAEU	2027	2027	0	EAV!I302
AHKFTA	2022	2022	9	AKH!D301
AHKFTA	2023	2023	6	AKH!E301
AHKFTA	2024	2024	6	AKH!F301
AHKFTA	2025	2025	3	AKH!G301
AHKFTA	2026	2026	3	AKH!H301
AHKFTA	2027	2027	0	AKH!I301
EVFTA	2022	2022	3,7	EV-NK!D299
EVFTA	2023	2023	0	EV-NK!E299
EVFTA	2024	2024	0	EV-NK!F299
EVFTA	2025	2025	0	EV-NK!G299
EVFTA	2026	2026	0	EV-NK!H299
EVFTA	2027	2027	0	EV-NK!I299
UKVFTA	2022	2022	3,7	UKV!D301
UKVFTA	2023	2023	0	UKV!E301
UKVFTA	2024	2024	0	UKV!F301
UKVFTA	2025	2025	0	UKV!G301
UKVFTA	2026	2026	0	UKV!H301
UKVFTA	2027	2027	0	UKV!I301

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D301
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E301
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F301
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G301
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H301
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I301
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J301
RCEP A	2022	2022	0	RCEPT-A!D300
RCEP A	2023	2023	0	RCEPT-A!E300
RCEP A	2024	2024	0	RCEPT-A!F300
RCEP A	2025	2025	0	RCEPT-A!G300
RCEP A	2026	2026	0	RCEPT-A!H300
RCEP A	2027	2027	0	RCEPT-A!I300
RCEP B	2022	2022	0	B!D300
RCEP B	2023	2023	0	B!E300
RCEP B	2024	2024	0	B!F300
RCEP B	2025	2025	0	B!G300
RCEP B	2026	2026	0	B!H300
RCEP B	2027	2027	0	B!I300
RCEP C	2022	2022	0	C!D300
RCEP C	2023	2023	0	C!E300
RCEP C	2024	2024	0	C!F300
RCEP C	2025	2025	0	C!G300
RCEP C	2026	2026	0	C!H300
RCEP C	2027	2027	0	C!I300
RCEP D	2022	2022	0	D!D300

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E300
RCEP D	2024	2024	0	D!F300
RCEP D	2025	2025	0	D!G300
RCEP D	2026	2026	0	D!H300
RCEP D	2027	2027	0	D!I300
RCEP E	2022	2022	0	E!D300
RCEP E	2023	2023	0	E!E300
RCEP E	2024	2024	0	E!F300
RCEP E	2025	2025	0	E!G300
RCEP E	2026	2026	0	E!H300
RCEP E	2027	2027	0	E!I300
RCEP F	2022	2022	0	F!D300
RCEP F	2023	2023	0	F!E300
RCEP F	2024	2024	0	F!F300
RCEP F	2025	2025	0	F!G300
RCEP F	2026	2026	0	F!H300
RCEP F	2027	2027	0	F!I300
VIFTA	2024	2024	*	VI!F283
VIFTA	2025	2025	*	VI!G283
VIFTA	2026	2026	*	VI!H283
VIFTA	2027	2027	*	VI!I283

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
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 0302.35.00. 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 0302.35.00 was checked against BT2026 (cell BT2026!N306), 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
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.