Vietnam Tariff Intelligence

HS 0302.71.00 detail

HS code	0302.71.00
Description	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0302.91 to 0302.99: / - - Tilapias (Oreochromis spp.)
Unit	kg
Generated	31/10/2026 11:18:40
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/03027100/

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!K327
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N327
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q327
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ327
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY, KR, TH)	0% (except MY, KR, TH)	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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/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!E320
ATIGA	2022	2022	0	AT!E321
ATIGA	2023	2023	0	AT!F321
ATIGA	2024	2024	0	AT!G321
ATIGA	2025	2025	0	AT!H321
ATIGA	2026	2026	0	AT!I321
ATIGA	2027	2027	0	AT!J321
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E323
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F323
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G323
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H323

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I323
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J323
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E321
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F321
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G321
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H321
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I321
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J321
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F321
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H320
AIFTA	30/12/2022	2022	18	AI!F323
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G323
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H323
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I323
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J323
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K323
VKFTA	2022	2022	0	VK!E321
VKFTA	2023	2023	0	VK!F321
VKFTA	2024	2024	0	VK!G321
VKFTA	2025	2025	0	VK!H321
VKFTA	2026	2026	0	VK!I321
VKFTA	2027	2027	0	VK!J321
VCFTA	2022	2022	4	VC!D322
VCFTA	2023	2023	2	VC!E322
VCFTA	2024	2024	0	VC!F322
VCFTA	2025	2025	0	VC!G322

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H322
VCFTA	2027	2027	0	VC!I322
VN-EAEU	2022	2022	0	EAV!D323
VN-EAEU	2023	2023	0	EAV!E323
VN-EAEU	2024	2024	0	EAV!F323
VN-EAEU	2025	2025	0	EAV!G323
VN-EAEU	2026	2026	0	EAV!H323
VN-EAEU	2027	2027	0	EAV!I323
VNCU	2022	2022	0	VNCU!D22
VNCU	2023 - 2027		0	VNCU!E22
AHKFTA	2022	2022	12	AKH!D322
AHKFTA	2023	2023	8	AKH!E322
AHKFTA	2024	2024	8	AKH!F322
AHKFTA	2025	2025	4	AKH!G322
AHKFTA	2026	2026	4	AKH!H322
AHKFTA	2027	2027	0	AKH!I322
EVFTA	2022	2022	5	EV-NK!D320
EVFTA	2023	2023	0	EV-NK!E320
EVFTA	2024	2024	0	EV-NK!F320
EVFTA	2025	2025	0	EV-NK!G320
EVFTA	2026	2026	0	EV-NK!H320
EVFTA	2027	2027	0	EV-NK!I320
UKVFTA	2022	2022	5	UKV!D322
UKVFTA	2023	2023	0	UKV!E322
UKVFTA	2024	2024	0	UKV!F322
UKVFTA	2025	2025	0	UKV!G322

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H322
UKVFTA	2027	2027	0	UKV!I322
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D322
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E322
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F322
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G322
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H322
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I322
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J322
RCEP A	2022	2022	18	RCEPT-A!D321
RCEP A	2023	2023	16	RCEPT-A!E321
RCEP A	2024	2024	14	RCEPT-A!F321
RCEP A	2025	2025	12	RCEPT-A!G321
RCEP A	2026	2026	10	RCEPT-A!H321
RCEP A	2027	2027	8	RCEPT-A!I321
RCEP B	2022	2022	18	B!D321
RCEP B	2023	2023	16	B!E321
RCEP B	2024	2024	14	B!F321
RCEP B	2025	2025	12	B!G321
RCEP B	2026	2026	10	B!H321
RCEP B	2027	2027	8	B!I321
RCEP C	2022	2022	18	C!D321
RCEP C	2023	2023	16	C!E321
RCEP C	2024	2024	14	C!F321
RCEP C	2025	2025	12	C!G321
RCEP C	2026	2026	10	C!H321

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	8	C!I321
RCEP D	2022	2022	18,2	D!D321
RCEP D	2023	2023	16,4	D!E321
RCEP D	2024	2024	14,5	D!F321
RCEP D	2025	2025	12,7	D!G321
RCEP D	2026	2026	10,9	D!H321
RCEP D	2027	2027	9,1	D!I321
RCEP E	2022	2022	18	E!D321
RCEP E	2023	2023	16	E!E321
RCEP E	2024	2024	14	E!F321
RCEP E	2025	2025	12	E!G321
RCEP E	2026	2026	10	E!H321
RCEP E	2027	2027	8	E!I321
RCEP F	2022	2022	18	F!D321
RCEP F	2023	2023	16	F!E321
RCEP F	2024	2024	14	F!F321
RCEP F	2025	2025	12	F!G321
RCEP F	2026	2026	10	F!H321
RCEP F	2027	2027	8	F!I321
VIFTA	2024	2024	*	VI!F304
VIFTA	2025	2025	*	VI!G304
VIFTA	2026	2026	*	VI!H304
VIFTA	2027	2027	*	VI!I304

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 0302.71.00. 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 20% for 0302.71.00 was checked against BT2026 (cell BT2026!N327), 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.