Vietnam Tariff Intelligence

HS 0302.74.00 detail

HS code	0302.74.00
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: / - - Eels (Anguilla spp.)
Unit	kg
Generated	02/11/2026 11:10:48
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/03027400/

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!K332
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N332
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q332
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ332
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(-MY)	0% (except MY)	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	14	14%	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!E325
ATIGA	2022	2022	0	AT!E326
ATIGA	2023	2023	0	AT!F326
ATIGA	2024	2024	0	AT!G326
ATIGA	2025	2025	0	AT!H326
ATIGA	2026	2026	0	AT!I326
ATIGA	2027	2027	0	AT!J326
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E328
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F328
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G328
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H328

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I328
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J328
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E326
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F326
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G326
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H326
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I326
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J326
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F326
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H325
AIFTA	30/12/2022	2022	0	AI!F328
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G328
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H328
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I328
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J328
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K328
VKFTA	2022	2022	0	VK!E326
VKFTA	2023	2023	0	VK!F326
VKFTA	2024	2024	0	VK!G326
VKFTA	2025	2025	0	VK!H326
VKFTA	2026	2026	0	VK!I326
VKFTA	2027	2027	0	VK!J326
VCFTA	2022	2022	4	VC!D327
VCFTA	2023	2023	2	VC!E327
VCFTA	2024	2024	0	VC!F327
VCFTA	2025	2025	0	VC!G327

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H327
VCFTA	2027	2027	0	VC!I327
VN-EAEU	2022	2022	0	EAV!D328
VN-EAEU	2023	2023	0	EAV!E328
VN-EAEU	2024	2024	0	EAV!F328
VN-EAEU	2025	2025	0	EAV!G328
VN-EAEU	2026	2026	0	EAV!H328
VN-EAEU	2027	2027	0	EAV!I328
AHKFTA	2022	2022	12	AKH!D327
AHKFTA	2023	2023	8	AKH!E327
AHKFTA	2024	2024	8	AKH!F327
AHKFTA	2025	2025	4	AKH!G327
AHKFTA	2026	2026	4	AKH!H327
AHKFTA	2027	2027	0	AKH!I327
EVFTA	2022	2022	5	EV-NK!D325
EVFTA	2023	2023	0	EV-NK!E325
EVFTA	2024	2024	0	EV-NK!F325
EVFTA	2025	2025	0	EV-NK!G325
EVFTA	2026	2026	0	EV-NK!H325
EVFTA	2027	2027	0	EV-NK!I325
UKVFTA	2022	2022	5	UKV!D327
UKVFTA	2023	2023	0	UKV!E327
UKVFTA	2024	2024	0	UKV!F327
UKVFTA	2025	2025	0	UKV!G327
UKVFTA	2026	2026	0	UKV!H327
UKVFTA	2027	2027	0	UKV!I327

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D327
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E327
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F327
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G327
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H327
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I327
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J327
RCEP A	2022	2022	0	RCEPT-A!D326
RCEP A	2023	2023	0	RCEPT-A!E326
RCEP A	2024	2024	0	RCEPT-A!F326
RCEP A	2025	2025	0	RCEPT-A!G326
RCEP A	2026	2026	0	RCEPT-A!H326
RCEP A	2027	2027	0	RCEPT-A!I326
RCEP B	2022	2022	0	B!D326
RCEP B	2023	2023	0	B!E326
RCEP B	2024	2024	0	B!F326
RCEP B	2025	2025	0	B!G326
RCEP B	2026	2026	0	B!H326
RCEP B	2027	2027	0	B!I326
RCEP C	2022	2022	0	C!D326
RCEP C	2023	2023	0	C!E326
RCEP C	2024	2024	0	C!F326
RCEP C	2025	2025	0	C!G326
RCEP C	2026	2026	0	C!H326
RCEP C	2027	2027	0	C!I326
RCEP D	2022	2022	0	D!D326

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E326
RCEP D	2024	2024	0	D!F326
RCEP D	2025	2025	0	D!G326
RCEP D	2026	2026	0	D!H326
RCEP D	2027	2027	0	D!I326
RCEP E	2022	2022	0	E!D326
RCEP E	2023	2023	0	E!E326
RCEP E	2024	2024	0	E!F326
RCEP E	2025	2025	0	E!G326
RCEP E	2026	2026	0	E!H326
RCEP E	2027	2027	0	E!I326
RCEP F	2022	2022	0	F!D326
RCEP F	2023	2023	0	F!E326
RCEP F	2024	2024	0	F!F326
RCEP F	2025	2025	0	F!G326
RCEP F	2026	2026	0	F!H326
RCEP F	2027	2027	0	F!I326
VIFTA	2024	2024	18	VI!F309
VIFTA	2025	2025	16	VI!G309
VIFTA	2026	2026	14	VI!H309
VIFTA	2027	2027	12	VI!I309

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): 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
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 0302.74.00. 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 0302.74.00 was checked against BT2026 (cell BT2026!N332), 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
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)

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.