Vietnam Tariff Intelligence

HS 0303.33.00 detail

HS code	0303.33.00
Description	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Sole (Solea spp.)
Unit	kg
Generated	02/11/2026 04:51:22
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/03033300/

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!K377
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N377
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q377
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ377
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
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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E371
ATIGA	2022	2022	0	AT!E372
ATIGA	2023	2023	0	AT!F372
ATIGA	2024	2024	0	AT!G372
ATIGA	2025	2025	0	AT!H372
ATIGA	2026	2026	0	AT!I372
ATIGA	2027	2027	0	AT!J372
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E374
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F374
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G374

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H374
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I374
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J374
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E372
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F372
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G372
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H372
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I372
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J372
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F372
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H371
AIFTA	30/12/2022	2022	18	AI!F374
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G374
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H374
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I374
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J374
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K374
VKFTA	2022	2022	0	VK!E372
VKFTA	2023	2023	0	VK!F372
VKFTA	2024	2024	0	VK!G372
VKFTA	2025	2025	0	VK!H372
VKFTA	2026	2026	0	VK!I372
VKFTA	2027	2027	0	VK!J372
VCFTA	2022	2022	4	VC!D373
VCFTA	2023	2023	2	VC!E373
VCFTA	2024	2024	0	VC!F373

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G373
VCFTA	2026	2026	0	VC!H373
VCFTA	2027	2027	0	VC!I373
VN-EAEU	2022	2022	0	EAV!D374
VN-EAEU	2023	2023	0	EAV!E374
VN-EAEU	2024	2024	0	EAV!F374
VN-EAEU	2025	2025	0	EAV!G374
VN-EAEU	2026	2026	0	EAV!H374
VN-EAEU	2027	2027	0	EAV!I374
AHKFTA	2022	2022	12	AKH!D373
AHKFTA	2023	2023	8	AKH!E373
AHKFTA	2024	2024	8	AKH!F373
AHKFTA	2025	2025	4	AKH!G373
AHKFTA	2026	2026	4	AKH!H373
AHKFTA	2027	2027	0	AKH!I373
EVFTA	2022	2022	5	EV-NK!D371
EVFTA	2023	2023	0	EV-NK!E371
EVFTA	2024	2024	0	EV-NK!F371
EVFTA	2025	2025	0	EV-NK!G371
EVFTA	2026	2026	0	EV-NK!H371
EVFTA	2027	2027	0	EV-NK!I371
UKVFTA	2022	2022	5	UKV!D373
UKVFTA	2023	2023	0	UKV!E373
UKVFTA	2024	2024	0	UKV!F373
UKVFTA	2025	2025	0	UKV!G373
UKVFTA	2026	2026	0	UKV!H373

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I373
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D373
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E373
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F373
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G373
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H373
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I373
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J373
RCEP A	2022	2022	18	RCEPT-A!D372
RCEP A	2023	2023	16	RCEPT-A!E372
RCEP A	2024	2024	14	RCEPT-A!F372
RCEP A	2025	2025	12	RCEPT-A!G372
RCEP A	2026	2026	10	RCEPT-A!H372
RCEP A	2027	2027	8	RCEPT-A!I372
RCEP B	2022	2022	18	B!D372
RCEP B	2023	2023	16	B!E372
RCEP B	2024	2024	14	B!F372
RCEP B	2025	2025	12	B!G372
RCEP B	2026	2026	10	B!H372
RCEP B	2027	2027	8	B!I372
RCEP C	2022	2022	18	C!D372
RCEP C	2023	2023	16	C!E372
RCEP C	2024	2024	14	C!F372
RCEP C	2025	2025	12	C!G372
RCEP C	2026	2026	10	C!H372
RCEP C	2027	2027	8	C!I372

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D372
RCEP D	2023	2023	16,4	D!E372
RCEP D	2024	2024	14,5	D!F372
RCEP D	2025	2025	12,7	D!G372
RCEP D	2026	2026	10,9	D!H372
RCEP D	2027	2027	9,1	D!I372
RCEP E	2022	2022	18	E!D372
RCEP E	2023	2023	16	E!E372
RCEP E	2024	2024	14	E!F372
RCEP E	2025	2025	12	E!G372
RCEP E	2026	2026	10	E!H372
RCEP E	2027	2027	8	E!I372
RCEP F	2022	2022	18	F!D372
RCEP F	2023	2023	16	F!E372
RCEP F	2024	2024	14	F!F372
RCEP F	2025	2025	12	F!G372
RCEP F	2026	2026	10	F!H372
RCEP F	2027	2027	8	F!I372
VIFTA	2024	2024	*	VI!F354
VIFTA	2025	2025	*	VI!G354
VIFTA	2026	2026	*	VI!H354
VIFTA	2027	2027	*	VI!I354

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 0303.33.00. 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 0303.33.00 was checked against BT2026 (cell BT2026!N377), 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.