

## HS 0304.94.00 detail

|                     |                                                                                                                                                    |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0304.94.00                                                                                                                                         |
| Description         | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Alaska Pollock (Theragra chalcogramma) |
| Unit                | kg                                                                                                                                                 |
| Generated           | 31/10/2026 06:19:56                                                                                                                                |
| 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                | <a href="https://vietnamtariff.com/hs-code/03049400/">https://vietnamtariff.com/hs-code/03049400/</a>                                              |

### 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!K492  |
| Preferential (MFN)   | 15           | 15%                            | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N492  |
| VAT                  | */5/8/10     | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q492  |
| Excise tax           |              | No data                        |                |            |              |
| Environmental tax    |              | No data                        |                |            |              |
| Export duty          | 0            | 0%                             | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ492 |
| 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     |
|-------|--------------|------|------------------------|----------------------------------------|-----------------|----------------|------------|
| ACFTA | 0            | 0%   | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E               | 118/2022/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(-TH)       | 0% (except 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 |
| 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 |
| AANZFTA        | 5            | 5%             | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| VCFTA          | 5            | 5%             | Consolidated BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 7,5          | 7.5%           | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 7,5          | 7.5%           | 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) | 7,5          | 7.5%    | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 7,5          | 7.5%    | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 7,5          | 7.5%    | Consolidated BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 8,2          | 8.2%    | 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 |
| VIFTA          | 15           | 15%     | 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!E487 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E488 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F488 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G488 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H488 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I488 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J488 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E490 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F490 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G490 |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H490   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I490   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J490   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E490   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F490   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G490   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H490   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I490   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J490   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F488   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5            | AANZ!H487 |
| AIFTA   | 30/12/2022                             | 2022 | 18           | AI!F490   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 17           | AI!G490   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 16           | AI!H490   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 15           | AI!I490   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 15           | AI!J490   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 15           | AI!K490   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E488   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F488   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G488   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H488   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I488   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J488   |
| VCFTA   | 2022                                   | 2022 | 22           | VC!D489   |
| VCFTA   | 2023                                   | 2023 | 22           | VC!E489   |
| VCFTA   | 2024                                   | 2024 | 5            | VC!F489   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VCFTA   | 2025   | 2025 | 5            | VC!G489    |
| VCFTA   | 2026   | 2026 | 5            | VC!H489    |
| VCFTA   | 2027   | 2027 | 5            | VC!I489    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D492   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E492   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F492   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G492   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H492   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I492   |
| AHKFTA  | 2022   | 2022 | 9            | AKH!D489   |
| AHKFTA  | 2023   | 2023 | 6            | AKH!E489   |
| AHKFTA  | 2024   | 2024 | 6            | AKH!F489   |
| AHKFTA  | 2025   | 2025 | 3            | AKH!G489   |
| AHKFTA  | 2026   | 2026 | 3            | AKH!H489   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I489   |
| EVFTA   | 2022   | 2022 | 3,7          | EV-NK!D489 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E489 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F489 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G489 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H489 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I489 |
| UKVFTA  | 2022   | 2022 | 3,7          | UKV!D491   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E491   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F491   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G491   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H491   |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| UKVFTA | 2027   | 2027           | 0            | UKV!I491     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D489   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E489   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F489   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G489   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H489   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I489   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J489   |
| RCEP A | 2022   | 2022           | 13,5         | RCEPT-A!D488 |
| RCEP A | 2023   | 2023           | 12           | RCEPT-A!E488 |
| RCEP A | 2024   | 2024           | 10,5         | RCEPT-A!F488 |
| RCEP A | 2025   | 2025           | 9            | RCEPT-A!G488 |
| RCEP A | 2026   | 2026           | 7,5          | RCEPT-A!H488 |
| RCEP A | 2027   | 2027           | 6            | RCEPT-A!I488 |
| RCEP B | 2022   | 2022           | 13,5         | B!D488       |
| RCEP B | 2023   | 2023           | 12           | B!E488       |
| RCEP B | 2024   | 2024           | 10,5         | B!F488       |
| RCEP B | 2025   | 2025           | 9            | B!G488       |
| RCEP B | 2026   | 2026           | 7,5          | B!H488       |
| RCEP B | 2027   | 2027           | 6            | B!I488       |
| RCEP C | 2022   | 2022           | 13,5         | C!D488       |
| RCEP C | 2023   | 2023           | 12           | C!E488       |
| RCEP C | 2024   | 2024           | 10,5         | C!F488       |
| RCEP C | 2025   | 2025           | 9            | C!G488       |
| RCEP C | 2026   | 2026           | 7,5          | C!H488       |
| RCEP C | 2027   | 2027           | 6            | C!I488       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP D | 2022   | 2022 | 13,6         | D!D488  |
| RCEP D | 2023   | 2023 | 12,3         | D!E488  |
| RCEP D | 2024   | 2024 | 10,9         | D!F488  |
| RCEP D | 2025   | 2025 | 9,5          | D!G488  |
| RCEP D | 2026   | 2026 | 8,2          | D!H488  |
| RCEP D | 2027   | 2027 | 6,8          | D!I488  |
| RCEP E | 2022   | 2022 | 13,5         | E!D488  |
| RCEP E | 2023   | 2023 | 12           | E!E488  |
| RCEP E | 2024   | 2024 | 10,5         | E!F488  |
| RCEP E | 2025   | 2025 | 9            | E!G488  |
| RCEP E | 2026   | 2026 | 7,5          | E!H488  |
| RCEP E | 2027   | 2027 | 6            | E!I488  |
| RCEP F | 2022   | 2022 | 13,5         | F!D488  |
| RCEP F | 2023   | 2023 | 12           | F!E488  |
| RCEP F | 2024   | 2024 | 10,5         | F!F488  |
| RCEP F | 2025   | 2025 | 9            | F!G488  |
| RCEP F | 2026   | 2026 | 7,5          | F!H488  |
| RCEP F | 2027   | 2027 | 6            | F!I488  |
| VIFTA  | 2024   | 2024 | 15           | VI!F469 |
| VIFTA  | 2025   | 2025 | 15           | VI!G469 |
| VIFTA  | 2026   | 2026 | 15           | VI!H469 |
| VIFTA  | 2027   | 2027 | 15           | VI!I469 |

### 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 |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | AIFTA 15%, VIFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% |                    | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | 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 0304.94.00. 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 0304.94.00 was checked against BT2026 (cell BT2026!N492), 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.