Vietnam Tariff Intelligence

HS 0304.99.10 detail

HS code	0304.99.10
Description	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Other: / - - - Surimi (minced fish meat)
Unit	kg
Generated	11/11/2026 11:27:50
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/03049910/

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!K497
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N497
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q497
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ497
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 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!E492
ATIGA	2022	2022	0	AT!E493
ATIGA	2023	2023	0	AT!F493
ATIGA	2024	2024	0	AT!G493
ATIGA	2025	2025	0	AT!H493
ATIGA	2026	2026	0	AT!I493
ATIGA	2027	2027	0	AT!J493
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E495
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F495
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G495

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H495
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I495
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J495
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E495
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F495
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G495
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H495
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I495
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J495
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F493
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H492
AIFTA	30/12/2022	2022	18	AI!F495
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G495
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H495
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I495
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J495
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K495
VKFTA	2022	2022	0	VK!E493
VKFTA	2023	2023	0	VK!F493
VKFTA	2024	2024	0	VK!G493
VKFTA	2025	2025	0	VK!H493
VKFTA	2026	2026	0	VK!I493
VKFTA	2027	2027	0	VK!J493
VCFTA	2022	2022	22	VC!D494
VCFTA	2023	2023	22	VC!E494
VCFTA	2024	2024	5	VC!F494

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G494
VCFTA	2026	2026	5	VC!H494
VCFTA	2027	2027	5	VC!I494
VN-EAEU	2022	2022	0	EAV!D497
VN-EAEU	2023	2023	0	EAV!E497
VN-EAEU	2024	2024	0	EAV!F497
VN-EAEU	2025	2025	0	EAV!G497
VN-EAEU	2026	2026	0	EAV!H497
VN-EAEU	2027	2027	0	EAV!I497
AHKFTA	2022	2022	9	AKH!D494
AHKFTA	2023	2023	6	AKH!E494
AHKFTA	2024	2024	6	AKH!F494
AHKFTA	2025	2025	3	AKH!G494
AHKFTA	2026	2026	3	AKH!H494
AHKFTA	2027	2027	0	AKH!I494
EVFTA	2022	2022	3,7	EV-NK!D494
EVFTA	2023	2023	0	EV-NK!E494
EVFTA	2024	2024	0	EV-NK!F494
EVFTA	2025	2025	0	EV-NK!G494
EVFTA	2026	2026	0	EV-NK!H494
EVFTA	2027	2027	0	EV-NK!I494
UKVFTA	2022	2022	3,7	UKV!D496
UKVFTA	2023	2023	0	UKV!E496
UKVFTA	2024	2024	0	UKV!F496
UKVFTA	2025	2025	0	UKV!G496
UKVFTA	2026	2026	0	UKV!H496

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I496
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D494
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E494
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F494
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G494
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H494
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I494
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J494
RCEP A	2022	2022	13,5	RCEPT-A!D493
RCEP A	2023	2023	12	RCEPT-A!E493
RCEP A	2024	2024	10,5	RCEPT-A!F493
RCEP A	2025	2025	9	RCEPT-A!G493
RCEP A	2026	2026	7,5	RCEPT-A!H493
RCEP A	2027	2027	6	RCEPT-A!I493
RCEP B	2022	2022	13,5	B!D493
RCEP B	2023	2023	12	B!E493
RCEP B	2024	2024	10,5	B!F493
RCEP B	2025	2025	9	B!G493
RCEP B	2026	2026	7,5	B!H493
RCEP B	2027	2027	6	B!I493
RCEP C	2022	2022	13,5	C!D493
RCEP C	2023	2023	12	C!E493
RCEP C	2024	2024	10,5	C!F493
RCEP C	2025	2025	9	C!G493
RCEP C	2026	2026	7,5	C!H493
RCEP C	2027	2027	6	C!I493

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D493
RCEP D	2023	2023	12,3	D!E493
RCEP D	2024	2024	10,9	D!F493
RCEP D	2025	2025	9,5	D!G493
RCEP D	2026	2026	8,2	D!H493
RCEP D	2027	2027	6,8	D!I493
RCEP E	2022	2022	13,5	E!D493
RCEP E	2023	2023	12	E!E493
RCEP E	2024	2024	10,5	E!F493
RCEP E	2025	2025	9	E!G493
RCEP E	2026	2026	7,5	E!H493
RCEP E	2027	2027	6	E!I493
RCEP F	2022	2022	13,5	F!D493
RCEP F	2023	2023	12	F!E493
RCEP F	2024	2024	10,5	F!F493
RCEP F	2025	2025	9	F!G493
RCEP F	2026	2026	7,5	F!H493
RCEP F	2027	2027	6	F!I493
VIFTA	2024	2024	15	VI!F474
VIFTA	2025	2025	15	VI!G474
VIFTA	2026	2026	15	VI!H474
VIFTA	2027	2027	15	VI!I474

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0304.99 has 2 lines; 0304.99.10 is distinguished from its siblings by: Surimi (minced fish meat).	0304.99.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0304.99.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0304.99.10	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0304.99.10. 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 0304.99.10 was checked against BT2026 (cell BT2026!N497), 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.