Vietnam Tariff Intelligence

# HS 0305.39.91 detail

| | |
|---|---|
| **HS code** | 0305.39.91 |
| **Description** | Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Fish fillets, dried, salted or in brine, but not smoked: / - - Other: / - - - Other: / - - - - Of freshwater fish |
| **Unit** | kg |
| **Generated** | 10/11/2026 15:29:08 |
| **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/03053991/ |

## 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!K510 |
| Preferential (MFN) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N510 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q510 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ510 |
| 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 |
|---|---|---|---|---|---|---|---|
| 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 | 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 |
| 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 |
| 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 |
| 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!E506 |
| ATIGA | 2022 | 2022 | 0 | AT!E507 |
| ATIGA | 2023 | 2023 | 0 | AT!F507 |
| ATIGA | 2024 | 2024 | 0 | AT!G507 |
| ATIGA | 2025 | 2025 | 0 | AT!H507 |
| ATIGA | 2026 | 2026 | 0 | AT!I507 |
| ATIGA | 2027 | 2027 | 0 | AT!J507 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E509 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F509 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G509 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H509 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I509 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J509 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E509 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F509 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G509 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H509 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I509 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J509 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F507 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H506 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F509 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G509 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H509 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I509 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J509 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K509 |
| VKFTA | 2022 | 2022 | 0 | VK!E507 |
| VKFTA | 2023 | 2023 | 0 | VK!F507 |
| VKFTA | 2024 | 2024 | 0 | VK!G507 |
| VKFTA | 2025 | 2025 | 0 | VK!H507 |
| VKFTA | 2026 | 2026 | 0 | VK!I507 |
| VKFTA | 2027 | 2027 | 0 | VK!J507 |
| VCFTA | 2022 | 2022 | 23 | VC!D508 |
| VCFTA | 2023 | 2023 | 23 | VC!E508 |
| VCFTA | 2024 | 2024 | 5 | VC!F508 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 5 | VC!G508 |
| VCFTA | 2026 | 2026 | 5 | VC!H508 |
| VCFTA | 2027 | 2027 | 5 | VC!I508 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D511 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E511 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F511 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G511 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H511 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I511 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D508 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E508 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F508 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G508 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H508 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I508 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D508 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E508 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F508 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G508 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H508 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I508 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D510 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E510 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F510 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G510 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H510 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I510 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D508 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E508 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F508 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G508 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H508 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I508 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J508 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D507 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E507 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F507 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G507 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H507 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I507 |
| RCEP B | 2022 | 2022 | 0 | B!D507 |
| RCEP B | 2023 | 2023 | 0 | B!E507 |
| RCEP B | 2024 | 2024 | 0 | B!F507 |
| RCEP B | 2025 | 2025 | 0 | B!G507 |
| RCEP B | 2026 | 2026 | 0 | B!H507 |
| RCEP B | 2027 | 2027 | 0 | B!I507 |
| RCEP C | 2022 | 2022 | 0 | C!D507 |
| RCEP C | 2023 | 2023 | 0 | C!E507 |
| RCEP C | 2024 | 2024 | 0 | C!F507 |
| RCEP C | 2025 | 2025 | 0 | C!G507 |
| RCEP C | 2026 | 2026 | 0 | C!H507 |
| RCEP C | 2027 | 2027 | 0 | C!I507 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 0 | D!D507 |
| RCEP D | 2023 | 2023 | 0 | D!E507 |
| RCEP D | 2024 | 2024 | 0 | D!F507 |
| RCEP D | 2025 | 2025 | 0 | D!G507 |
| RCEP D | 2026 | 2026 | 0 | D!H507 |
| RCEP D | 2027 | 2027 | 0 | D!I507 |
| RCEP E | 2022 | 2022 | 0 | E!D507 |
| RCEP E | 2023 | 2023 | 0 | E!E507 |
| RCEP E | 2024 | 2024 | 0 | E!F507 |
| RCEP E | 2025 | 2025 | 0 | E!G507 |
| RCEP E | 2026 | 2026 | 0 | E!H507 |
| RCEP E | 2027 | 2027 | 0 | E!I507 |
| RCEP F | 2022 | 2022 | 0 | F!D507 |
| RCEP F | 2023 | 2023 | 0 | F!E507 |
| RCEP F | 2024 | 2024 | 0 | F!F507 |
| RCEP F | 2025 | 2025 | 0 | F!G507 |
| RCEP F | 2026 | 2026 | 0 | F!H507 |
| RCEP F | 2027 | 2027 | 0 | F!I507 |
| VIFTA | 2024 | 2024 | * | VI!F487 |
| VIFTA | 2025 | 2025 | * | VI!G487 |
| VIFTA | 2026 | 2026 | * | VI!H487 |
| VIFTA | 2027 | 2027 | * | VI!I487 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) | | 42/2019/TT-BCT, 34/2025/TT-BCT | Read the referenced instruments. | 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 0305.39 has 5 lines; 0305.39.91 is distinguished from its siblings by: Of freshwater fish. | 0305.39.10 Freshwater garfish (Xenentodon cancila), yellowstriped goatfish (Upeneus vittatus) and long-rakered trevally (Ulua mentalis); 0305.39.20 Savalai hairtails (Lepturacanthus savala), Belanger’s croakers (Johnius belangerii), Reeve’s croakers (Chrysochir aureus) and Bigeye croakers (Pennahia anea); 0305.39.92 Of marine fish; 0305.39.99 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | 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 0305.39.91. 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 0305.39.91 was checked against BT2026 (cell BT2026!N510), 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 |
|---|
| Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |
| HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT) |

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.