Vietnam Tariff Intelligence

HS 0305.42.00 detail

HS code	0305.42.00
Description	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process / - Smoked fish, including fillets, other than edible fish offal: / - - Herrings (Clupea harengus, Clupea pallasii)
Unit	kg
Generated	03/11/2026 17:04:03
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/03054200/

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!K515
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N515
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q515
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ515
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

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
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	20	20%	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!E511

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E512
ATIGA	2023	2023	0	AT!F512
ATIGA	2024	2024	0	AT!G512
ATIGA	2025	2025	0	AT!H512
ATIGA	2026	2026	0	AT!I512
ATIGA	2027	2027	0	AT!J512
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E514
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F514
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G514
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H514
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I514
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J514
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E514
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F514
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G514
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H514
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I514
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J514
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F512
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H511
AIFTA	30/12/2022	2022	0	AI!F514
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G514
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H514
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I514
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J514
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K514

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E512
VKFTA	2023	2023	0	VK!F512
VKFTA	2024	2024	0	VK!G512
VKFTA	2025	2025	0	VK!H512
VKFTA	2026	2026	0	VK!I512
VKFTA	2027	2027	0	VK!J512
VCFTA	2022	2022	4	VC!D513
VCFTA	2023	2023	2	VC!E513
VCFTA	2024	2024	0	VC!F513
VCFTA	2025	2025	0	VC!G513
VCFTA	2026	2026	0	VC!H513
VCFTA	2027	2027	0	VC!I513
VN-EAEU	2022	2022	0	EAV!D516
VN-EAEU	2023	2023	0	EAV!E516
VN-EAEU	2024	2024	0	EAV!F516
VN-EAEU	2025	2025	0	EAV!G516
VN-EAEU	2026	2026	0	EAV!H516
VN-EAEU	2027	2027	0	EAV!I516
AHKFTA	2022	2022	12	AKH!D513
AHKFTA	2023	2023	8	AKH!E513
AHKFTA	2024	2024	8	AKH!F513
AHKFTA	2025	2025	4	AKH!G513
AHKFTA	2026	2026	4	AKH!H513
AHKFTA	2027	2027	0	AKH!I513
EVFTA	2022	2022	5	EV-NK!D513
EVFTA	2023	2023	0	EV-NK!E513

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F513
EVFTA	2025	2025	0	EV-NK!G513
EVFTA	2026	2026	0	EV-NK!H513
EVFTA	2027	2027	0	EV-NK!I513
UKVFTA	2022	2022	5	UKV!D515
UKVFTA	2023	2023	0	UKV!E515
UKVFTA	2024	2024	0	UKV!F515
UKVFTA	2025	2025	0	UKV!G515
UKVFTA	2026	2026	0	UKV!H515
UKVFTA	2027	2027	0	UKV!I515
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D513
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E513
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F513
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G513
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H513
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I513
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J513
RCEP A	2022	2022	0	RCEPT-A!D512
RCEP A	2023	2023	0	RCEPT-A!E512
RCEP A	2024	2024	0	RCEPT-A!F512
RCEP A	2025	2025	0	RCEPT-A!G512
RCEP A	2026	2026	0	RCEPT-A!H512
RCEP A	2027	2027	0	RCEPT-A!I512
RCEP B	2022	2022	0	B!D512
RCEP B	2023	2023	0	B!E512
RCEP B	2024	2024	0	B!F512

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G512
RCEP B	2026	2026	0	B!H512
RCEP B	2027	2027	0	B!I512
RCEP C	2022	2022	0	C!D512
RCEP C	2023	2023	0	C!E512
RCEP C	2024	2024	0	C!F512
RCEP C	2025	2025	0	C!G512
RCEP C	2026	2026	0	C!H512
RCEP C	2027	2027	0	C!I512
RCEP D	2022	2022	0	D!D512
RCEP D	2023	2023	0	D!E512
RCEP D	2024	2024	0	D!F512
RCEP D	2025	2025	0	D!G512
RCEP D	2026	2026	0	D!H512
RCEP D	2027	2027	0	D!I512
RCEP E	2022	2022	0	E!D512
RCEP E	2023	2023	0	E!E512
RCEP E	2024	2024	0	E!F512
RCEP E	2025	2025	0	E!G512
RCEP E	2026	2026	0	E!H512
RCEP E	2027	2027	0	E!I512
RCEP F	2022	2022	0	F!D512
RCEP F	2023	2023	0	F!E512
RCEP F	2024	2024	0	F!F512
RCEP F	2025	2025	0	F!G512
RCEP F	2026	2026	0	F!H512

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I512
VIFTA	2024	2024	20	VI!F492
VIFTA	2025	2025	20	VI!G492
VIFTA	2026	2026	20	VI!H492
VIFTA	2027	2027	20	VI!I492

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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 20%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 "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 0305.42.00. 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 0305.42.00 was checked against BT2026 (cell BT2026!N515), 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)

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.