Vietnam Tariff Intelligence

HS 0305.49.90 detail

HS code	0305.49.90
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: / - - Other: / - - - Other
Unit	kg
Generated	05/11/2026 21:01:15
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/03054990/

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!K520
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N520
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q520
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ520
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/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!E516
ATIGA	2022	2022	0	AT!E517
ATIGA	2023	2023	0	AT!F517
ATIGA	2024	2024	0	AT!G517
ATIGA	2025	2025	0	AT!H517
ATIGA	2026	2026	0	AT!I517
ATIGA	2027	2027	0	AT!J517
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E519
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F519
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G519

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H519
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I519
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J519
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E519
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F519
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G519
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H519
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I519
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J519
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F517
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H516
AIFTA	30/12/2022	2022	0	AI!F519
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G519
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H519
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I519
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J519
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K519
VKFTA	2022	2022	0	VK!E517
VKFTA	2023	2023	0	VK!F517
VKFTA	2024	2024	0	VK!G517
VKFTA	2025	2025	0	VK!H517
VKFTA	2026	2026	0	VK!I517
VKFTA	2027	2027	0	VK!J517
VCFTA	2022	2022	0	VC!D518
VCFTA	2023	2023	0	VC!E518
VCFTA	2024	2024	0	VC!F518

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G518
VCFTA	2026	2026	0	VC!H518
VCFTA	2027	2027	0	VC!I518
VN-EAEU	2022	2022	0	EAV!D521
VN-EAEU	2023	2023	0	EAV!E521
VN-EAEU	2024	2024	0	EAV!F521
VN-EAEU	2025	2025	0	EAV!G521
VN-EAEU	2026	2026	0	EAV!H521
VN-EAEU	2027	2027	0	EAV!I521
VNCU	2022	2022	0	VNCU!D48
VNCU	2023 - 2027		0	VNCU!E48
AHKFTA	2022	2022	12	AKH!D518
AHKFTA	2023	2023	8	AKH!E518
AHKFTA	2024	2024	8	AKH!F518
AHKFTA	2025	2025	4	AKH!G518
AHKFTA	2026	2026	4	AKH!H518
AHKFTA	2027	2027	0	AKH!I518
EVFTA	2022	2022	5	EV-NK!D518
EVFTA	2023	2023	0	EV-NK!E518
EVFTA	2024	2024	0	EV-NK!F518
EVFTA	2025	2025	0	EV-NK!G518
EVFTA	2026	2026	0	EV-NK!H518
EVFTA	2027	2027	0	EV-NK!I518
UKVFTA	2022	2022	5	UKV!D520
UKVFTA	2023	2023	0	UKV!E520
UKVFTA	2024	2024	0	UKV!F520

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G520
UKVFTA	2026	2026	0	UKV!H520
UKVFTA	2027	2027	0	UKV!I520
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D518
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E518
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F518
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G518
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H518
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I518
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J518
RCEP A	2022	2022	0	RCEPT-A!D517
RCEP A	2023	2023	0	RCEPT-A!E517
RCEP A	2024	2024	0	RCEPT-A!F517
RCEP A	2025	2025	0	RCEPT-A!G517
RCEP A	2026	2026	0	RCEPT-A!H517
RCEP A	2027	2027	0	RCEPT-A!I517
RCEP B	2022	2022	0	B!D517
RCEP B	2023	2023	0	B!E517
RCEP B	2024	2024	0	B!F517
RCEP B	2025	2025	0	B!G517
RCEP B	2026	2026	0	B!H517
RCEP B	2027	2027	0	B!I517
RCEP C	2022	2022	0	C!D517
RCEP C	2023	2023	0	C!E517
RCEP C	2024	2024	0	C!F517
RCEP C	2025	2025	0	C!G517

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H517
RCEP C	2027	2027	0	C!I517
RCEP D	2022	2022	0	D!D517
RCEP D	2023	2023	0	D!E517
RCEP D	2024	2024	0	D!F517
RCEP D	2025	2025	0	D!G517
RCEP D	2026	2026	0	D!H517
RCEP D	2027	2027	0	D!I517
RCEP E	2022	2022	0	E!D517
RCEP E	2023	2023	0	E!E517
RCEP E	2024	2024	0	E!F517
RCEP E	2025	2025	0	E!G517
RCEP E	2026	2026	0	E!H517
RCEP E	2027	2027	0	E!I517
RCEP F	2022	2022	0	F!D517
RCEP F	2023	2023	0	F!E517
RCEP F	2024	2024	0	F!F517
RCEP F	2025	2025	0	F!G517
RCEP F	2026	2026	0	F!H517
RCEP F	2027	2027	0	F!I517
VIFTA	2024	2024	*	VI!F497
VIFTA	2025	2025	*	VI!G497
VIFTA	2026	2026	*	VI!H497
VIFTA	2027	2027	*	VI!I497

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 0305.49 has 2 lines; 0305.49.90 is distinguished from its siblings by: Other.	0305.49.10 Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	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	0305.49.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0305.49.90	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 "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 0305.49.90. 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 0305.49.90 was checked against BT2026 (cell BT2026!N520), 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.