Vietnam Tariff Intelligence

HS 0309.10.00 detail

HS code	0309.10.00
Description	Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption / - Of fish
Unit	kg
Generated	02/11/2026 10:13:59
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/03091000/

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!K781
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N781
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q781
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/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
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!E781
ATIGA	2022	2022	0	AT!E782
ATIGA	2023	2023	0	AT!F782
ATIGA	2024	2024	0	AT!G782
ATIGA	2025	2025	0	AT!H782
ATIGA	2026	2026	0	AT!I782
ATIGA	2027	2027	0	AT!J782
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E784
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F784
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G784

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H784
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I784
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J784
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E786
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F786
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G786
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H786
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I786
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J786
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F788
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H783
AIFTA	30/12/2022	2022	0	AI!F784
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G784
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H784
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I784
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J784
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K784
VKFTA	2022	2022	0	VK!E782
VKFTA	2023	2023	0	VK!F782
VKFTA	2024	2024	0	VK!G782
VKFTA	2025	2025	0	VK!H782
VKFTA	2026	2026	0	VK!I782
VKFTA	2027	2027	0	VK!J782
VCFTA	2022	2022	8	VC!D793
VCFTA	2023	2023	7	VC!E793
VCFTA	2024	2024	5	VC!F793

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G793
VCFTA	2026	2026	2	VC!H793
VCFTA	2027	2027	0	VC!I793
VN-EAEU	2022	2022	0	EAV!D790
VN-EAEU	2023	2023	0	EAV!E790
VN-EAEU	2024	2024	0	EAV!F790
VN-EAEU	2025	2025	0	EAV!G790
VN-EAEU	2026	2026	0	EAV!H790
VN-EAEU	2027	2027	0	EAV!I790
AHKFTA	2022	2022	12	AKH!D799
AHKFTA	2023	2023	8	AKH!E799
AHKFTA	2024	2024	8	AKH!F799
AHKFTA	2025	2025	4	AKH!G799
AHKFTA	2026	2026	4	AKH!H799
AHKFTA	2027	2027	0	AKH!I799
EVFTA	2022	2022	5	EV-NK!D783
EVFTA	2023	2023	0	EV-NK!E783
EVFTA	2024	2024	0	EV-NK!F783
EVFTA	2025	2025	0	EV-NK!G783
EVFTA	2026	2026	0	EV-NK!H783
EVFTA	2027	2027	0	EV-NK!I783
UKVFTA	2022	2022	5	UKV!D785
UKVFTA	2023	2023	0	UKV!E785
UKVFTA	2024	2024	0	UKV!F785
UKVFTA	2025	2025	0	UKV!G785
UKVFTA	2026	2026	0	UKV!H785

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I785
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D783
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E783
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F783
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G783
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H783
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I783
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J783
RCEP A	2022	2022	0	RCEPT-A!D786
RCEP A	2023	2023	0	RCEPT-A!E786
RCEP A	2024	2024	0	RCEPT-A!F786
RCEP A	2025	2025	0	RCEPT-A!G786
RCEP A	2026	2026	0	RCEPT-A!H786
RCEP A	2027	2027	0	RCEPT-A!I786
RCEP B	2022	2022	0	B!D786
RCEP B	2023	2023	0	B!E786
RCEP B	2024	2024	0	B!F786
RCEP B	2025	2025	0	B!G786
RCEP B	2026	2026	0	B!H786
RCEP B	2027	2027	0	B!I786
RCEP C	2022	2022	0	C!D786
RCEP C	2023	2023	0	C!E786
RCEP C	2024	2024	0	C!F786
RCEP C	2025	2025	0	C!G786
RCEP C	2026	2026	0	C!H786
RCEP C	2027	2027	0	C!I786

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D786
RCEP D	2023	2023	0	D!E786
RCEP D	2024	2024	0	D!F786
RCEP D	2025	2025	0	D!G786
RCEP D	2026	2026	0	D!H786
RCEP D	2027	2027	0	D!I786
RCEP E	2022	2022	0	E!D786
RCEP E	2023	2023	0	E!E786
RCEP E	2024	2024	0	E!F786
RCEP E	2025	2025	0	E!G786
RCEP E	2026	2026	0	E!H786
RCEP E	2027	2027	0	E!I786
RCEP F	2022	2022	0	F!D786
RCEP F	2023	2023	0	F!E786
RCEP F	2024	2024	0	F!F786
RCEP F	2025	2025	0	F!G786
RCEP F	2026	2026	0	F!H786
RCEP F	2027	2027	0	F!I786
VIFTA	2024	2024	*	VI!F770
VIFTA	2025	2025	*	VI!G770
VIFTA	2026	2026	*	VI!H770
VIFTA	2027	2027	*	VI!I770

Advisory & warnings

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

HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0309.10.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0309.10.00	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 0309.10.00. 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 0309.10.00 was checked against BT2026 (cell BT2026!N781), 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

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.