

CHAPTER 3
FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES
Notes.

1. This Chapter does not cover:

(a) Mammals of heading 01.06;

(b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);

(c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2. In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
03.01	Live fish.																						
	- Ornamental fish:																						
0301.11	- - Freshwater:																						
	- - - Fry																						
0301.11.11	- - - - Botia (Chromobotia macracanthus)	kg/unit	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	0	0	7,5	*,5
0301.11.19	- - - - Other	kg/unit	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	0	0	7,5	*,5
	- - - Other:																						
0301.11.91	- - - - Koi carp (Cyprinus Carpio)	kg/unit	20	30	0	0		12	0		0	0	0	5	6	4	7,5	6	0	0	0	10	*,5
0301.11.92	- - - - Goldfish (Carassius auratus)	kg/unit	20	30	0	0		12	0		0	0	0	5	6	4	7,5	6	0	0	0	10	*,5
0301.11.93	- - - - Siamese fighting fish	kg/unit	20	30	0	0		12	0		0	0	0	5	6	4	7,5	6	0	0	0	10	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	(Beta splendens)																						
0301.11.94	- - - - Oscars (Astonotus ocellatus)	kg/unit	20	30	0	0		12	0		0	0	0	5	6	4	7,5	6	0	0	0	10	*,5
0301.11.95	- - - - Arowanas (Scleropages formosus)	kg/unit	20	30	0	0		12	0		0	0	0	5	6	4	7,5	6	0	0	0	10	*,5
0301.11.96	- - - - Arowanas Jardini (Scleropages jardini)	kg/unit	20	30	0	0		12	0		0	0	0	5	6	4	7,5	6	0	0	0	10	*,5
0301.11.99	- - - - Other	kg/unit	20	30	0	0		12	0		0	0	0	5	6	4	7,5	6	0	0	0	10	*,5
0301.19	- - Other:																						
0301.19.10	- - - Fry	kg/unit	15	22.5	0	0		9	0		0	0	0	4	4	3	5	4	0	0	0	7,5	*,5
	- - - Other																						
0301.19.91	- - - - Banggai cardinal fish (Pterapogon kauderni)	kg/unit	20	30	0	0		12	0		0	0	0	5	6	4	7,5	6	0	0	0	10	*,5
0301.19.92	- - - - Napoleon wrasse (Cheilinus undulatus)	kg/unit	20	30	0	0		12	0		0	0	0	5	6	4	7,5	6	0	0	0	10	*,5
0301.19.99	- - - - Other	kg/unit	20	30	0	0		12	0		0	0	0	5	6	4	7,5	6	0	0	0	10	*,5
	- Other live fish:																						
0301.91.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg/unit	20	30	0	0		12	0	LA	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0301.92.00	- - Eels (Anguilla spp.)	kg/unit	20	30	0	0		12	0		0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0301.93	- - Carp (Cyprinus carpio, Carassius carassius,																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus):																						
0301.93.10	- - - Breeding, other than fry	kg/unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0		*
0301.93.10.10	- - - - Cyprinus spp., Carassius spp Ctenopharyngodon idelius, Hypophthalmichthys sp., Cirrhinus spp., Mylopharyngodon piceus)																					0	
0301.93.10.90	- - - - Other																					10	
0301.93.90	- - - Other	kg/unit	20	30	0	0		0	0	KH	0	0	0	0	0	0	0	0	0	0	0		*,5
0301.93.90.10	- - - - Fry, breeding																					0	
0301.93.90.90	- - - - Other																					10	
0301.94.00	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	kg/unit	20	30	0	0		12	0	KH, KR	0	0	0	0	0	0	0	0	0	0	0	10	*,5
0301.95.00	- - Southern bluefin tunas (Thunnus maccoyii)	kg/unit	20	30	0	0		12	0	KH, KR	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0301.99	- - Other:																						
	- - - Milkfish and Grouper, fry:																						
0301.99.11	- - - - Breeding	kg/unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*
0301.99.19	- - - - Other	kg/unit	20	30	0	0		12	0	KH, KR	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
	- - - Other fish fry:																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0301.99.21	---- Breeding	kg/unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*
0301.99.29	---- Other	kg/unit	20	30	0	0		12	0	KH, KR	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
	--- Other, freshwater fish:																						
0301.99.41	---- Tilapias (Oreochromis spp.)	kg/unit	20	30	0	0		12	0		0	0	0	0	0	0	0	0	0	0	0	10	*,5
0301.99.42	- - - - Other carp, for breeding	kg/unit	0	5	0	0		12	0		0	0	0	0	0	0	0	0	0	0	0	10	*
0301.99.49	---- Other	kg/unit	20	30	0	0		12	0		0	0	0	0	0	0	0	0	0	0	0	10	*,5
	--- Other, marine fish:																						
0301.99.51	---- Milkfish, breeding	kg/unit	0	0	0	0		0	0	KH, KR	0	0	8	0	6	4	7,5	6	0	0	0	0	*
0301.99.52	---- Grouper	kg/unit	20	30	0	0		12	0	KH	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0301.99.59	---- Other	kg/unit	20	30	0	0		12	0	KH	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0301.99.90	--- Other	kg/unit	20	30	0	0		12	0		0	0	0	3	0	0	0	0	0	0	0	10	*,5
	+ Except: Breeding fish of heading 0301.99 (Other, freshwater fish)																					*	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.																						
	- Salmonidae, excluding edible fish offal of subheading 0302.91 to																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPА		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	0302.99:																						
0302.11.00	- - Trout (Salmo trutta, Oncorhynchus mykiss , Oncorhynchus clarki , Oncorhynchus aguabonita , Oncorhynchus gilae , Oncorhynchus apache and Oncorhynchus chrysogaster)	kg	10	15	0	0		6	0	MY	0	0	8	12	6	4	7,5	6	0	0	0	7,5	*,5
0302.13.00	- - Pacific salmon (Oncorhynchus nerka , Oncorhynchus gorbuscha , Oncorhynchus keta , Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	kg	10	15	0	0		6	0	MY	0	0	8	6	6	4	0	0	0	0	0	5	*,5
0302.14.00	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg	10	15	0	0		6	0	MY	0	0	8	6	6	4	0	0	0	0	0	0	*,5
0302.19.00	-- Other	kg	20	30	0	0		12	0	MY	0	0	0	11	6	4	7,5	6	7,3	0	0	10	*,5
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0302.91 to 0302.99:																						
0302.21.00	- - Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus ,	kg	20	30	0	0		12	0	MY, KR	0	0	0	6	6	4	7,5	6	7,3	0	0	10	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	Hippoglossus stenolepis)																						
0302.22.00	- - Plaice (Pleuronectes platessa)	kg	20	30	0	0		12	0		0	8	8	*	6	4	7,5	6	0	0	0	10	*,5
0302.23.00	- - Sole (Solea spp.)	kg	20	30	0	0		12	0		0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0302.24.00	- - Turbots (Psetta maxima)	kg	15	22.5	0	0		9	0	MY	0	0	8	6	6	4	7,5	6	5,5	0	0	7,5	*,5
0302.29.00	- - Other	kg	15	22.5	0	0		9	0	MY	0	0	8	6	6	4	7,5	6	5,5	0	0	7,5	*,5
	- Tunas (of genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0302.91 to 0302.99:																						
0302.31.00	- - Albacore or longfinned tunas (Thunnus alalunga)	kg	15	22.5	0	0		9	0	ID	0	0	8	6	6	4	7,5	6	0	0	0	7,5	*,5
0302.32.00	- - Yellowfin tunas (Thunnus albacares)	kg	15	22.5	0	0		9	0	ID	0	0	19	6	6	4	7,5	6	0	0	0	7,5	*,5
0302.33.00	- - Skipjack or stripe-bellied bonito	kg	20	30	0	0		12	0	ID	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0302.34.00	- - Bigeye tunas (Thunnus obesus)	kg	15	22.5	0	0		9	0	ID, KR	0	0	8	6	6	4	7,5	6	0	0	0	7,5	*,5
0302.35.00	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	kg	15	22.5	0	0		9	0	ID	0	0	8	6	6	4	7,5	6	0	0	0	7,5	*,5
0302.36.00	- - Southern bluefin tunas (Thunnus maccoyii)	kg	15	22.5	0	0		9	0		0	0	8	6	6	4	7,5	6	0	0	0	7,5	*,5
0302.39.00	- - Other	kg	15	22.5	0	0		9	0		0	0	19	6	6	4	7,5	6	0	0	0	7,5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	- Herrings (Clupea harengus , Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasius, Scomber japonicus), Indian mackerels (Rastrelliger spp.), jack and hores mackerel(Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheading 0302.91 to 0302.99:																						
0302.41.00	- - Herrings (Clupea harengus, Clupea pallasii)	kg	20	30	0	0		12	0		0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0302.42.00	- - Anchovies (Engraulis spp.)	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0302.43.00	- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sadinella spp.), brisling or sprats (Sprattus sprattus)	kg	20	30	0	0		12	0	ID	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0302.44.00	- - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	kg	15	22.5	0	0		9	0	MY, TH	0	0	8	6	6	4	7,5	6	0	0	0	7,5	*,5
0302.45.00	- - Jack and horse mackerel (Trachurus spp.)	kg	12	18	0	0		7	0	MY, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.46.00	- - Cobia (Rachycentron canadum)	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.47.00	- - Swordfish (Xphias gladius)	kg	12	18	0	0		7	0	MY, KR	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.49.00	- - Other	kg	12	18	0	0		7	0	MY, KR	0	0	19	6	6	4	0	0	0	0	0	6	*,5
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0302.91 to 0302.99:																						
0302.51.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg	20	30	0	0		12	0	MY	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0302.52.00	- - Haddock	kg	20	30	0	0		12	0	MY	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	(Melanogrammus aeglefinus)																						
0302.53.00	- -Coalfish (Pollachius virens)	kg	20	30	0	0		12	0		0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0302.54.00	- - Hake (Merluccius spp., Urophycis spp.)	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.55.00	- - Alaska Pollack (Theragra chalcogramma)	kg	12	18	0	0		7	0	MY, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.56.00	- - Blue whittings (Micromesistius poutassou, Micromesistius australis)	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.59.00	- - Other	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
	- Tilapias (oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0302.91 to 0302.99:																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0302.71.00	- - Tilapias (Oreochromis spp.)	kg	20	30	0	0		12	0	MY, KR, TH	0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
0302.72	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)																						
0302.72.10	- - - Yellowtail catfish (Pangasius pangasius)	kg	20	30	0	0		12	0	MY, KR, TH	0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
0302.72.90	- - - Other	kg	20	30	0	0		12	0	MY, KR, TH	0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
0302.73.00	- - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hyphophthamichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.)	kg	20	30	0	0		12	0	MY, KR, TH	0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
0302.74.00	- - Eels (Anguilla spp.)	kg	20	30	0	0		12	0	MY	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0302.79.00	- - Other	kg	20	30	0	0		12	0	MY, KR, TH	0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
	- Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:																						
0302.81.00	- - Dogfish and other sharks	kg	15	22.5	0	0		9	0	MY	0	0	8	6	6	4	7,5	6	0	0	0	7,5	*,5
0302.82.00	- - Rays and skates (Rajidae)	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.83.00	- - Toothfish (Dissostichus	kg																					

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	spp.)																						
0302.84.00	- - Seabass (Dicentrarchus spp.)	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.85.00	- - Seabream (Sparidae)	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.89	- - Other:																						
	- - - Marine fish:																						
0302.89.11	- - - - Grouper	kg	12	18	0	0		7	0	MY, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.89.12	- - - - Longfin mojarra (Pentapirion longimanus)	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.89.13	- - - - Bluntnose lizardfish (Trachinocephalus myops)	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.89.14	- - - - Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea)	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.89.16	- - - - Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyrna barracuda)	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.89.17	- - - - Black pomfrets (Parastromatus niger)	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
0302.89.18	- - - - Mangrove red snappers (Lutjanus	kg	12	18	0	0		7	0	MY, KR, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	argentimaculatus)																						
0302.89.19	---- Other	kg	12	18	0	0		7	0	MY, TH	0	0	19	6	6	4	0	0	0	0	0	6	*,5
	--- Other:																						
0302.89.22	----- Swamp barb (Puntius chola)	kg	20	30	0	0		12	0	MY, KR, TH	0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
0302.89.26	- - - - Indian threadfins (Polynemus indicus) and silver grunts (pomadasys argenteus)	kg	20	30	0	0		12	0	MY, KR, TH	0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
0302.89.27	----- Hilsa shad (Tenualosa ilisha)	kg	20	30	0	0		12	0	MY, KR, TH	0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
0302.89.28	----- Wallago (Wallago attu) and giant river-catfish (Sperata seenghala)	kg	20	30	0	0		12	0	MY, KR, TH	0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
0302.89.29	---- Other	kg	20	30	0	0		12	0	MY, KR, TH	0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal:																						
0302.91.00	-- Livers, roes and milt	kg	20	30	0	0		12	0		0	0	8	6	6	4	0	0	0	0	0	10	*,5
0302.92.00	-- Shark fins	kg	15	22.5	0	0		9	0	MY	0	0	8	6	6	4	7,5	6	0	0	0	7,5	*,5
0302.99.00	-- Other	kg	10	15	0	0		12	0		0	0	8	6	6	4	0	0	0	0	0		*,5
0302.99.00.10	--- fins, heads, tails, bubbles, and post-mortem edible by-products of the Salmo salar and Hucho Hucho																					0	
0302.99.00.90	--- Other																					5	

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPА		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04:																						
	- Salmonidae, excluding edible fish offal of subheading 0303.91 to 0303.99:																						
0303.11.00	- - Sockeye salmon (red salmon) (Oncorhynchus nerka)	kg	15	22.5	0	0		9	0	MY	0	0	8	10	6	4	0	0	5,5	0	0	7,5	*,5
0303.12.00	- - Other Pacific salmon (Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchustschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	kg	10	15	0	0		7	0	MY	0	0	8	5	6	4	0	0	4,4	0	0	6	*,5
0303.13.00	- - Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg	10	15	0	0		6	0	MY	0	0	8	12	6	4	7,5	6	0	0	0	7,5	*,5
0303.14.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg	10	15	0	0		6	0	MY	0	0	8	12	6	4	7,5	6	0	0	0	0	*,5
0303.19.00	- - Other	kg	15	22.5	0	0		11	0	MY	0	0	8	14	6	4	0	0	0	0	0	10	*,5
	- Tilapias (Oreochromis																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheading 0303.91 to 0303.99:																						
0303.23.00	- - Tilapias (Oreochromis spp.)	kg	20	30	0	0		12	0	KR, TH	0	8	19	9	6	4	7,5	6	0	0	0	10	*,5
0303.24.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	kg	20	30	0	0		12	0	KR, TH	0	8	19	9	6	4	7,5	6	0	0	0		*,5
0303.25.00	- - Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	kg	20	30	0	0		12	0	KR, TH	0	8	19	9	6	4	7,5	6		0	0		*,5
0303.25.00.10	--- Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthaimichthys spp.,	kg																0			10	*,5	

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN - EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	Cirrhinus spp., Mylopharyngodon piceus; Labeo rohita, Catla catla and Puntius chola																						
0303.25.00.90	--- Other	kg																	0			10	*,5
0303.26.00	- - Eels (Anguilla spp.)	kg	15	22.5	0	0		9	0		0	0	8	6	6	4	7,5	6	0	0	0	7,5	*,5
0303.29.00	- - Other	kg	20	30	0	0		12	0	KR, TH	0	8	19	9	6	4	7,5	6	0	0	0	10	*,5
	- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheading 0303.91 to 0303.99:																						
0303.31.00	- - Halibut (Reinhardtius hippoglossoides , Hippoglossus hippoglossus , Hippoglossus stenolepis)	kg	12	18	0	0		7	0		0	0	19	6	6	4	7,5	6	0	0	0	0	*,5
0303.32.00	- - Plaice (Pleuronectes platessa)	kg	20	30	0	0		12	0		0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
0303.33.00	- - Sole (Solea spp.)	kg	20	30	0	0		12	0		0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
0303.34.00	- - Turbots (Psetta maxima)	kg	15	22.5	0	0		9	0		0	0	19	6	6	4	7,5	6	5,5	0	0	7,5	*,5
0303.39.00	- - Other	kg	15	22.5	0	0		9	0		0	0	19	6	6	4	7,5	6	5,5	0	0	7,5	*,5
	- Tunas (of the genus Thunnus), skipjack or stripe- bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding edible fish offal of subheading 0303.91 to																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN - EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	0303.99:																						
0303.41.00	- - Albacore or longfinned tunas (Thunnus alalunga)	kg	12	18	0	0		7	0	ID	0	0	8	6	6	4	7,5	6	0	0	0	6	*,5
0303.42.00	- - Yellowfin tunas (Thunnus albacares)	kg	20	30	0	0		12	0	ID	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0303.43.00	- - Skipjack or stripe-bellied bonito	kg	15	22.5	0	0		9	0	ID	0	0	8	6	6	4	0	0	0	0	0	7,5	*,5
0303.44.00	- - Bigeye tunas (Thunnus obesus)	kg	20	30	0	0		12	0	ID	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0303.45	- - Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)																						
0303.45.10	- - - Atlantic bluefin tunas (Thunnus thynnus)	kg	14	21	0	0		8	0	ID, MY	0	0	8	6	6	4	7,5	6	0	0	0	7	*,5
0303.45.90	- - - Pacific bluefin tunas (Thunnus orientalis)	kg	14	21	0	0		8	0	ID, MY	0	0	8	6	6	4	7,5	6	0	0	0	7	*,5
0303.46.00	- - Southern bluefin tunas (Thunnus maccoyii)	kg	15	22.5	0	0		9	0	MY	0	0	0	6	6	4	7,5	6	0	0	0	7,5	*,5
0303.49.00	- - Other	kg	15	22.5	0	0		15	0		0	0	19	6	30	30	30	30	0	0	0	7,5	*,5
	- Herrings (Clupea harengus , Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasius, Scomber																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae),excluding edible fish offal of subheading 0303.91 to 0303.99:																						
0303.51.00	- - Herrings (Clupea harengus, Clupea pallasii)	kg	10	15	0	0		6	0		0	0	19	7	6	4	0	0	0	0	0	7,5	*,5
0303.53.00	- - Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	kg	20	30	0	0		12	0	ID	0	0	19	6	6	4	7,5	6	0	0	0	10	*,5
0303.54	- - Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)																						
0303.54.10	- - - Mackerel (Scomber scombrus, Scomber	kg	13	19.5	0	0		8	0	PH, TH	0	8	19	9	6	4	0	0	0	0	0	6	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	australasicus)																						
0303.54.20	- - - Pacific mackerel (Scomber japonicus)	kg	13	19.5	0	0		8	0	PH, TH	0	8	19	9	6	4	0	0	0	0	0	6	*,5
0303.55.00	- - Jack and horse mackerel (Trachurus spp.)	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	3,6	0	0	5	*,5
0303.56.00	- - Cobia (Rachycentron canadum)	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	3,6	0	0	5	*,5
0303.57.00	- - Swordfish (Xiphias gladius)	kg	10	15	0	0		10	0	KR	0	8	19	21	30	30	30	30	0	0	0	5	*,5
0303.59	- - Other:																						
0303.59.10	- - - Indian mackerels (Rastrelliger kanagurta); Island mackerels (Rastrelliger faughni)	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	3,6	0	0	5	*,5
0303.59.20	- - - Silver pomfrets (Pampus spp.)	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	0	0	0	5	*,5
0303.59.90	- - - Other	kg	10	15	0	0		10	0	TH	0	8	19	21	30	30	30	30	0	0	0	5	*,5
	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheading 0303.91 to 0303.99:																						
0303.63.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg	14	21	0	0		8	0	MY	0	0	8	6	6	4	7,5	6	0	0	0	7	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0303.64.00	- - Haddock (Melanogrammus aeglefinus)	kg	14	21	0	0		8	0		0	0	8	6	6	4	7,5	6	0	0	0	7	*,5
0303.65.00	- - Coalfish (Pollachius virens)	kg	14	21	0	0		8	0		0	0	8	6	6	4	7,5	6	5,1	0	0	7	*,5
0303.66.00	- - Hake (Merluccius spp., Urophycis spp.)	kg	12	18	0	0		7	0	MY	0	0	8	6	6	4	7,5	6	0	0	0	6	*,5
0303.67.00	- - Alaska Pollack (Theragra chalcogramma)	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	3,6	0	0	5	*,5
0303.68.00	- - Blue whittings (Micromesistius poutassou, Micromesistius australis)	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	0	0	0	5	*,5
0303.69.00	- - Other	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	0	0	0	5	*,5
	- Other fish, excluding edible fish offal of subheading 0303.91 to 0303.99:																						
0303.81.00	- - Dogfish and other sharks	kg	15	22.5	0	0		9	0		0	0	8	6	6	4	7,5	6	0	0	0	7,5	*,5
0303.82.00	- - Rays and skates (Rajidae)	kg	10	15	0	0		10	0	TH	0	8	19	21	30	30	30	30	3,6	0	0	5	*,5
0303.83.00	- - Toothfish (Dissostichus spp.)	kg	10	15	0	0		10	0		0	8	19	9	30	30	30	30	0	0	0	5	*,5
0303.84.00	- - Seabass (Dicentrarchus spp.)	kg	20	30	0	0		12	0	MY	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0303.89	- - Other																						
	- - - Marine fish:																						
0303.89.11	- - - - Grouper	kg	10	15	0	0		10	0	TH	0	8	19	21	30	30	30	30	0	0	0	5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																		VAT Rates
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP		EVFTA	
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0303.89.12	- - - - Longfin mojarra (Pentapirion longimanus)	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	3,6	0	0	5	*,5
0303.89.13	- - - - Bluntnose lizardfish (Trachinocephalus myops)	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	3,6	0	0	5	*,5
0303.89.14	- - - - Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii, Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea)	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	3,6	0	0	5	*,5
0303.89.16	- - - - Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyræna barracuda)	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	3,6	0	0	5	*,5
0303.89.17	- - - - Black pomfrets (Parastromatus niger)	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	0	0	0	5	*,5
0303.89.18	- - - - Mangrove red snappers (Lutjanus argentimaculatus)	kg	10	15	0	0		10	0	KR, TH	0	8	19	21	30	30	30	30	3,6	0	0	5	*,5
0303.89.19	- - - - Other	kg	10	15	0	0		10	0	TH	0	8	19	21	30	30	30	30	0	0	0	5	*,5
	- - - Other:																						
0303.89.22	- - - - Swamp barb (Puntius chola)	kg	20	30	0	0		12	0	KR, TH	0	8	19	9	6	4	7,5	6	0	0	0	10	*,5
0303.89.26	- - - - Indian threadfins (Polynemus indicus) and silver grunts (pomadasys	kg	20	30	0	0		12	0	KR, TH	0	8	19	9	6	4	7,5	6	0	0	0	10	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	argenteus)																						
0303.89.27	- - - - Hilsa shad (Tenulosa ilisha)	kg	20	30	0	0		12	0	KR, TH	0	8	19	9	6	4	7,5	6	0	0	0	10	*,5
0303.89.28	- - - - Wallago (Wallago attu) and giant river-catfish (Sperata seenghala)	kg	20	30	0	0		12	0	KR, TH	0	8	19	9	6	4	7,5	6	0	0	0	10	*,5
0303.89.29	- - - - Other	kg	20	30	0	0		12	0	KR, TH	0	8	19	9	6	4	7,5	6		0	0	10	*,5
0303.89.29.10	----- Trichogaster pectoralis	kg																0					*,5
0303.89.29.90	----- Other	Kg																0					*,5
	- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish ofal:																						
0303.91.00	- - Livers, roes and milt	kg	12	18	0	0		7	0	MY	0	0	8	6	6	4				0	0	6	*,5
0303.91.00.10	- - - Livers	kg															7,5	6	0				*,5
0303.91.00.20	- - - Roes and milt	kg															0	0	4,4				*,5
0303.92.00	- - Shark fins	kg	15	22.5	0	0		9	0		0	0	8	6	6	4	7,5	6	0	0	0	7,5	*,5
0303.99.00	- - Other	kg	10	15	0	0		7	0	MY	0	0	8	11	6	4	22	13	0	0	0		*,5
0303.99.00.10	--- fins, heads, tails, bubbles, and post-mortem edible by-products of the Salmo trutta, Oncorhynchus mykiss, Oncorhynchus Clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache; Halibut (Reinhardtius hippoglossoides, Hippoglossus hippogiossus,																				0		

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	Hippoglossus stenolepis																						
0303.99.00.90	--- Other																					5	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen																						
	- Fresh or chilled fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):																						
0304.31.00	- - Tilapias (Oreochromis spp.)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.32.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.33.00	- - Nile Perch (Lates niloticus)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0304.39.00	- - Other	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
	- Fresh or chilled fillets of other fish:																						
0304.41.00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbushca, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.42.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.43.00	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.44.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN - EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0304.45.00	- - Swordfish (Xiphias gladius)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.46.00	- - Toothfish (Dissostichus spp.)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.47.00	- - Dogfish and other sharks	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.48.00	- - Rays and skates (Rajidae)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.49.00	- - Other	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
	- Other, fresh or chilled:																						
0304.51.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.52.00	- - Salmonidae	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.53.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae,	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN - EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	Merlucciidae, Moridae and Muraenolepididae																						
0304.54.00	- - Swordfish (Xiphias gladius)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.55.00	- - Toothfish (Dissostichus spp.)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.56.00	- - Dogfish and other sharks	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.57.00	- - Rays and skates	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.59.00	- - Other	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
	- Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):																						
0304.61.00	- - Tilapias (Oreochromis spp.)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
0304.62.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp.,	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	Ictalurus spp.)																						
0304.63.00	- - Nile Perch (Lates niloticus)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
0304.69.00	- - Other	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:																						
0304.71.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
0304.72.00	- - Haddock (Melanogrammus aeglefinus)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
0304.73.00	- - Coalfish (pollachius virens)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
0304.74.00	- - Hake (Merluccius spp., Urophycis spp.)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
0304.75.00	- - Alaska Pollack (Theragra chalcogramma)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
0304.79.00	- - Other	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
	- Frozen fillets of other fish:																						
0304.81.00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	0	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)																						
0304.82.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchusgilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
0304.83.00	- - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
0304.84.00	- - Swordfish (Xiphias gladius)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.85.00	- - Toothfish (Dissostichus spp.)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.86.00	- - Herrings (Clupea harengus, Clupea pallasii)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
0304.87.00	- - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
0304.88.00	- - Dogfish, other sharks, rays and skates (Rajidae)	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0304.89.00	- - Other	kg	15	22.5	0	0		9	0	MY, TH	0	8	19	10	6	4	0	0	0	0	0	7,5	*,5
	- Other, frozen:																						
0304.91.00	- - Swordfish (Xiphias gladius)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.92.00	- - Toothfish (Dissostichus spp.)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.93.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.94.00	- - Alaska Pollack (Theragra chalcogramma)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.95.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																		VAT Rates
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP		EVFTA	
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	(Theragra chalcogramma)																						
0304.96.00	- - Dogfish and other sharks	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.97.00	- - Rays and skates (Rajidae)	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
0304.99.00	- - Other	kg	15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
			15	22.5	0	0		9	0	TH	0	8	19	22	6	4	0	0	0	0	0	7,5	*,5
03.05	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during smoking process; flours, meals and pellets of fish, fit for human consumption.																						
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	kg	20	30	0	0		12	0		0	0	8	10	6	4	7,5	6	0	0	0	10	*,5
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:																						
0305.20.10	- - Of freshwater fish, dried, salted or in brine	kg	20	30	0	0		12	0		0	0	8	7	6	4	0	0	0	0	0	10	*,5
0305.20.90	- - Other	kg	20	30	0	0		12	0		0	0	8	7	6	4	0	0	0	0	0	10	*,5
	- Fish fillets, dried, salted or in brine, but not smoked:																						
0305.31.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius	kg	20	30	0	0		12	0		0	8	8	23	6	4	7,5	6	0	0	0	10	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)																						
0305.32.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	kg	20	30	0	0		12	0		0	8	8	23	6	4	7,5	6	0	0	0	10	*,5
0305.39	-- Other:																						
0305.39.10	- - - Freshwater garfish (Xenentodon cancila), yellowstriped goatfish (Upeneus vittatus) and long-rakered trevally (Ulua mentalis)	kg	20	30	0	0		12	0		0	8	8	23	6	4	7,5	6	0	0	0	10	*,5
0305.39.20	- - - Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea)	kg	20	30	0	0		12	0		0	8	8	23	6	4	7,5	6	0	0	0	10	*,5
	--- Other																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0305.39.91	- - - - Of freshwater fish	kg	20	30	0	0		12	0		0	8	8	23	6	4	7,5	6	0	0	0	10	*,5
0305.39.92	- - - - Of marine fish	kg	20	30	0	0		12	0		0	8	8	23	6	4	7,5	6	0	0	0	10	*,5
0305.39.99	- - - - Other	kg	20	30	0	0		12	0		0	8	8	23	6	4	7,5	6	0	0	0	10	*,5
	- Smoked fish, including fillets, other than edible fish offal																						
0305.41.00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	kg	15	22.5	0	0		9	0		0	0	8	0	6	4	7,5	6	0	0	0	7,5	*,5
0305.42.00	- - Herrings (Clupea harengus, Clupea pallasii)	kg	20	30	0	0		12	0		0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0305.43.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchusgilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	kg	20	30	0	0		12	0		0	0	8	0	6	4	7,5	6	0	0	0	10	*,5
0305.44.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp	kg	20	30	0	0		12	0		0	0	8	0	6	4	7,5	6	0	0	0	10	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)																						
0305.49.00	- - Other	kg	20	30	0	0		12	0		0	0	8	0	6	4	7,5	6	0	0	0	10	*,5
	- Dried fish, other edible fish offal, whether or not salted but not smoked:																						
0305.51.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg	20	30	0	0		12	0		0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0305.52.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch	kg	20	30	0	0		12	0	KH, TH	0	0	8	6	6	4	0	0	0	0	0	10	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	(Lates niloticus) and snakeheads (Channa spp.)																						
0305.53.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod (Gadus morhua, Gadus ogac, gadus macrocephalus)	kg	20	30	0	0		12	0	KH, KR	0	0	8	6	6	4	0	0	0	0	0	10	*,5
0305.54.00	- - Herrings (Clupea harengus , Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasius, Scomber japonicus), Indian mackerels (Rastrelliger spp.), jack and horse mackerel(Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos	kg	20	30	0	0		12	0	KH, KR	0	0	8	6	6	4	0	0	0	0	0	10	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN - EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	(Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae)																						
0305.59	-- Other:																						
	--- Marine fish																						
0305.59.21	- - - - Anchovies (Stolephorus spp., Coilia spp., Setipinna spp., Lycothrissa spp. and Thryssa spp., Encrasicholina spp.)	kg	20	30	0	0		12	0	KH, KR	0	0	8	6	6	4	0	0	0	0	0	10	*,5
0305.59.29	---- Other	kg	20	30	0	0		12	0	KH, KR	0	0	8	6	6	4	0	0	0	0	0	10	*,5
0305.59.90	--- Other	kg	20	30	0	0		12	0	KH, KR	0	0	8	6	6	4	0	0	0	0	0	10	*,5
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:																						
0305.61.00	- - Herrings (Clupea harengus, Clupea pallasii)	kg	20	30	0	0		12	0		0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0305.62.00	- - Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	kg	20	30	0	0		12	0		0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0305.63.00	- - Anchovies (Engraulis spp.)	kg	20	30	0	0		12	0	PH	0	0	8	6	6	4	7,5	6	0	0	0	10	*,5
0305.64.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp	kg	20	30	0	0		12	0	PH	0	0	8	6	6	4	0	0	0	0	0	10	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	(Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)																						
0305.69	-- Other:																						
0305.69.10	--- Marine fish	kg	20	30	0	0		12	0	PH	0	0	8	6	6	4	0	0	0	0	0	10	*,5
0305.69.90	--- Other	kg	20	30	0	0		12	0	PH	0	0	8	6	6	4	0	0	0	0	0	10	*,5
	- Fish fins, heads, tails, maws and other edible fish offal:																						
0305.71.00	-- Shark fins	kg	20	30	0	0		12	0		0	0	8	0	6	4	0	0	0	0	0	10	*,5
0305.72	- - Fish heads, tails and maws:																						
	--- Fish maws:																						
0305.72.11	---- Of cod	kg	5	7.5	0	0		9	0		0	0	0	0	0	0	0	0	5,5	0	0	7,5	*,5
0305.72.19	---- Other	kg	5	7.5	0	0		9	0		0	0	0	0	0	0	0	0	5,5	0	0	7,5	*,5
	--- Other:																						
0305.72.91	---- Of cod	kg	15	22.5	0	0		9	0		0	0	8	0	6	4	0	0	5,5	0	0	7,5	*,5
0305.72.99	---- Other	kg	15	22.5	0	0		9	0		0	0	8	0	6	4	0	0	5,5	0	0	7,5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0305.79	- - Other:																						
0305.79.10	- - - Of cod	kg	15	22.5	0	0		9	0		0	0	8	0	6	4	0	0	0	0	0	7,5	*,5
0305.79.90	- - - Other	kg	15	22.5	0	0		9	0		0	0	8	0	6	4	0	0	0	0	0	7,5	*,5
	+ Except: processed kind of heading 03.05																						10
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.																						
	- Frozen:																						
0306.11	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)																						
0306.11.10	- - - Smoked	kg	27	40.5	0	0		*	0	ID, MY	0	0	19	0	6	4	0	0	0	8,5	0	0	*,5
0306.11.90	- - - Other	kg	15	22.5	0	0		*	0	ID, MY	0	0	19	0	6	4	0	0	0	0	0	0	*,5
0306.12	- - Lobsters (Homarus spp.):																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0306.12.10	- - - Smoked	kg	27	40.5	0	0		6	0	ID, MY	0	0	8	0	6	4	7,5	6	0	8,5	0	5	*,5
0306.12.90	- - - Other	kg	10	15	0	0		6	0	ID, MY	0	0	8	0	6	4	7,5	6	0	0	0	5	*,5
0306.14	- - Crabs:																						
0306.14.10	- - - Soft shell crabs	kg	3	4.5	0	0		2	0	MY, KR	0	0	8	8	6	4	0	0	0	0	0	0	*,5
0306.14.90	- - - Other	kg	0	5	0	0		0	0	MY, KR	0	0	8	8	6	4	0	0	0	0	0	0	*,5
0306.15.00	- - Norway lobsters (Nephrops norvegicus)	kg	10	15	0	0		6	0		0	0	19	13	6	4	0	0	3,6	0	0	5	*,5
0306.16.00	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	kg	3	4.5	0	0		2	0	ID, MY	0	0	19	0	6	4	0	0	0	0	0	0	*,5
0306.17	- - Other shrimps and prawns:																						
	- - - Giant tiger prawns (Penaeus monodon)																						
0306.17.11	- - - - Headless	kg	12	18	0	0		7	0	ID, MY	0	0	19	6	6	4	0	0	0	0	0	5	*,5
0306.17.19	- - - - Other	kg	12	18	0	0		7	0	ID, MY	0	0	19	6	6	4	0	0	0	0	0	5	*,5
	- - - Whiteleg shrimps (Liptopenaeus vannamei):																						
0306.17.21	- - - - Headless, with tail	kg	12	18	0	0		7	0	ID, MY	0	0	19	6	6	4	0	0	0	0	0	5	*,5
0306.17.22	- - - - Headless, without tail	kg	12	18	0	0		7	0	ID, MY	0	0	19	6	6	4	0	0	0	0	0	5	*,5
0306.17.29	- - - - Other	kg	12	18	0	0		7	0	ID, MY	0	0	19	6	6	4	0	0	0	0	0	5	*,5
0306.17.30	- - - Giant river prawns (Macrobrachium rosenbergii)	kg	12	18	0	0		7	0	ID, MY	0	0	19	6	6	4	0	0	0	0	0	5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0306.17.90	- - - Other	kg	0	5	0	0		0	0	ID, MY	0	0	19	0	6	4	0	0	0	0	0	0	*,5
0306.19.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	kg	0	5	0	0		0	0		0	0	19	13	6	4	0	0	0	0	0	0	*,5
	- Live, fresh or chilled:																						
0306.31	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):																						
0306.31.10	- - - Breeding	kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
0306.31.20	- - - Other, live	kg	10	15	0	0		6	0		0	0	8	13	6	4	7,5	6	0	0	0	5	*,5
0306.31.30	- - - Fresh or chilled	kg	10	15	0	0		6	0	ID	0	8	8	0	6	4	7,5	6	0	0	0	5	*,5
0306.32	- - Lobster (Homarus spp.):																						
0306.32.10	- - - Breeding	kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
0306.32.20	- - - Other, live	kg	10	15	0	0		6	0		0	0	8	13	6	4	7,5	6	0	0	0	5	*,5
0306.32.30	- - - Fresh or chilled	kg	10	15	0	0		6	0		0	0	8	13	6	4	7,5	6	0	0	0	5	*,5
0306.33.00	- - Crabs	kg	0	0	0	0		0	0	MY	0	0	8	0	6	4	7,5	6	0	0	0	0	*,5
0306.34.00	- - Norway lobster (Nephrops norvegicus)	kg	10	15	0	0		6	0	MY	0	0	8		6	4	7,5	6	0	0	0	5	*,5
0306.35	- - Cold-water shrimps and prawns (Pandalus spp., Crangon cragon):																						
0306.35.10	- - - Breeding	kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
0306.35.20	- - - Other, live	kg	0	0	0	0		0	0	MY, KR	0	0	19	0	6	4	7,5	6	0	0	0	0	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0306.35.30	- - - Fresh or chilled	kg	0	0	0	0		0	0	ID, MY, KR	0	8	19	0	6	4	7,5	6	0	0	0	0	*,5
0306.36	- - Other shrimps and prawns:																						
	- - - Breeding:																						
0306.36.11	- - - - Giant tiger prawns (Penaeus monodon)	kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
0306.36.12	- - - - Whiteleg shrimps (Litopenaeus vannamei)	kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
0306.36.13	- - - - Giant river prawns (Macrobrachium rosenbergii)	kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
0306.36.19	- - - - Other	kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	*,5
	- - - Other, live:																						
0306.36.21	- - - - Giant tiger prawns (Penaeus monodon)	kg	10	15	0	0		6	0	MY, KR	0	0	19	0	6	4	7,5	6	0	0	0	5	*,5
0306.36.22	- - - - Whiteleg shrimps (Litopenaeus vannamei)	kg	10	15	0	0		6	0	MY, KR	0	0	19	0	6	4	7,5	6	0	0	0	5	*,5
0306.36.23	- - - - Giant river prawns (Macrobrachium rosenbergii)	kg	0	5	0	0		0	0	MY, KR	0	0	19	0	6	4	7,5	6	0	0	0	0	*,5
0306.36.29	- - - - Other	kg	0	5	0	0		0	0	MY, KR	0	0	19	0	6	4	7,5	6	0	0	0	0	*,5
	- - - Fresh or chilled:																						
0306.36.31	- - - - Giant tiger prawns (Penaeus monodon)	kg	10	15	0	0		6	0	ID, MY, KR	0	8	19	6	6	4	7,5	6	0	0	0	5	*,5
0306.36.32	- - - - Whiteleg shrimps (Ltiopenaeus vannamei)	kg	12	18	0	0		7	0	ID, MY, KR	0	8	19	6	6	4	7,5	6	0	0	0	5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0306.36.33	- - - - Giant river prawns (Macrobrachium rosenbergii)	kg	0	5	0	0		0	0	ID, MY, KR	0	8	19	0	6	4	7,5	6	0	0	0	0	*,5
0306.36.39	---- Other	kg	0	5	0	0		0	0	ID, MY, KR	0	8	19	0	6	4	7,5	6	0	0	0	0	*,5
0306.39	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:																						
0306.39.10	--- Live	kg	0	5	0	0		0	0	MY	0	0	8	0	6	4	7,5	6	0	0	0	0	*,5
0306.39.20	--- Fresh or chilled	kg	0	5	0	0		0	0	MY	0	8	8	0	6	4	7,5	6	0	0	0	0	*,5
0306.39.30	- - - Flours, meals and pellets	kg	20	30	0	0		12	0	MY	0	0	8	13	6	4	7,5	6	0	0	0	10	*,5
	- Other:																						
0306.91	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):																						
	- - - In airtight containers for retail sale:																						
0306.91.21	---- Smoked	kg	27	40.5	0	0		6	0		0	0	8	13	6	4	7,5	6	0	0	0	5	10
0306.91.29	---- Other	kg	10	15	0	0		6	0		0	0	8	13	6	4	7,5	6	0	0	0	5	*,5
	--- Other:																						
0306.91.31	---- Smoked	kg	27	40.5	0	0		6	0		0	0	8	13	6	4	7,5	6	0	0	0	5	*,5
0306.91.39	---- Other	kg	10	15	0	0		6	0		0	0	8	13	6	4	7,5	6	0	0	0	5	*,5
0306.92	- - Lobsters (Homarus spp.):																						
	- - - In airtight containers for retail sale:																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0306.92.21	---- Smoked	kg	27	40.5	0	0		6	0		0	0	8	13	6	4	7,5	6	0	0	0	5	10
0306.92.29	---- Other	kg	10	15	0	0		6	0		0	0	8	13	6	4	7,5	6	0	0	0	5	*,5
	--- Other:																						
0306.92.31	---- Smoked	kg	27	40.5	0	0		6	0		0	0	8	13	6	4	7,5	6	0	0	0	5	10
0306.92.39	----Other	kg	10	15	0	0		6	0		0	0	8	13	6	4	7,5	6	0	0	0	5	*,5
0306.93	-- Crabs:																						
	--- In airtight containers for retail sale:																						
0306.93.21	---- Smoked	kg	27	40.5	0	0		6	0	MY	0	0	8	0	6	4	7,5	6	0	0	0	5	10
0306.93.29	---- Other	kg	10	15	0	0		6	0	MY	0	0	8	0	6	4	7,5	6	0	0	0	5	*,5
0306.93.30	--- Other	kg	10	15	0	0		6	0	MY	0	0	8	0	6	4	7,5	6	0	0	0	5	*,5
0306.94	- - - Norway lobsters (Nephrops norvegicus):																						
	--- In airtight containers for retail sale:																						
0306.94.21	---- Smoked	kg	27	40.5	0	0		6	0	MY	0	0	8	0	6	4	7,5	6	0	0	0	5	10
0306.94.29	---- Other	kg	10	15	0	0		6	0	MY	0	0	8	0	6	4	7,5	6	0	0	0	5	*,5
	--- Other:																						
0306.94.31	---- Smoked	kg	27	40.5	0	0		6	0	MY	0	0	8	0	6	4	7,5	6	0	0	0	5	10
0306.94.39	---- Other	kg	10	15	0	0		6	0	MY	0	0	8	0	6	4	7,5	6	0	0	0	5	*,5
0306.95	-- Shrimps and prawns:																						
	--- In airtight containers for retail sale:																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0306.95.21	- - - In shell, cooked by steaming or boiling in water	kg	10	15	0	0		6	0	MY, KR	0	0	19	13	6	4	7,5	6	0	0	0	5	*,5
0306.95.29	---- Other	kg	10	15	0	0		6	0	MY, KR	0	0	19	13	6	4	7,5	6	0	0	0	5	*,5
0306.95.30	--- Other	kg	10	15	0	0		6	0	MY, KR	0	0	19	13	6	4	7,5	6	0	0	0	5	*,5
0306.99	- - Other, including fours, meals and pellets of crustaceans, fit for human consumption:																						
	- - - In airtight containers for retail sale:																						
0306.99.21	---- Smoked	kg	27	40.5	0	0		6	0	MY	0	0	8	13	6	4	7,5	6	0	0	0	5	10
0306.99.29	---- Other	kg	10	15	0	0		6	0	MY	0	0	8	13	6	4	7,5	6	0	0	0	5	*,5
	--- Other:																						
0306.99.31	---- Smoked	kg	27	40.5	0	0		6	0	MY	0	0	8	13	6	4	7,5	6	0	0	0	5	10
0306.99.39	---- Other	kg	10	15	0	0		6	0	MY	0	0	8	13	6	4	7,5	6	0	0	0	5	*,5
	+ Except: Crustanceans having shell, cooked by steaming or by boiling in water, flours, meals and pellets of crustaceans, fit for human consumption of heading 0306.																					10	
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPА		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption																						
	- Oysters:																						
0307.11	- - Live, fresh or chilled:																						
0307.11.10	- - - Live	kg	0	5	0	0		0	0		0	0	0	13	6	4	7,5	6	0	0	0	0	*,5
0307.11.20	- - - Fresh or chilled	kg	0	5	0	0		0	0		0	0	0	13	6	4	7,5	6	0	0	0	0	*,5
0307.12.00	- - Frozen	kg	3	4.5	0	0		2	0		0	0	0	13	6	4	7,5	6	0	0	0	0	*,5
0307.19	- - Other																						
0307.19.20	- - - Dried, salted or in brine	kg	10	15	0	0		6	0		0	0	0	13	6	4	7,5	6	0	0	0	5	*,5
0307.19.30	- - - Smoked	kg	25	37.5	0	0	MM	15	0		0	8	10	25	8	5	0	0	0	7,7	0	12,5	10
	- Scallops, including queen scallops, of the genera Pecten , Chlamys or Placopecten:																						
0307.21	- - Live, fresh or chilled:																						
0307.21.10	- - - Live	kg	0	5	0	0		0	0		0	0	0	13	6	4	7,5	6	0	0	0	0	*,5
0307.21.20	- - - Fresh or chilled	kg	0	5	0	0		0	0		0	0	0	13	6	4	7,5	6	0	0	0	0	*,5
0307.22.00	- - Frozen	kg	3	4.5	0	0		2	0		0	0	0	8	6	4	7,5	6	0	0	0	0	*,5
0307.29	- - Other:																						
0307.29.30	- - - Dried, salted or in brine	kg	10	15	0	0		0	0		0	0	0	13	6	4	0	0	0	0	0	5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0307.29.40	- - - Smoked	kg	10	15	0	0		0	0		0	0	0	13	6	4	0	0	0	7,7	0	5	10
	- Mussels (Mytilus spp., Perna spp.):																						
0307.31	- - Live, fresh or chilled:																						
0307.31.10	- - - Live	kg	0	5	0	0		0	0		0	0	0	13	6	4	7,5	6	0	0	0	0	*,5
0307.31.20	- - - Fresh or chilled	kg	0	5	0	0		0	0		0	0	0	13	6	4	7,5	6	0	0	0	0	*,5
0307.32.00	- - Frozen	kg	0	5	0	0		0	0	MY	0	0	8	13	6	4	7,5	6	0	0	0	0	*,5
0307.39	- - Other:																						
0307.39.30	- - - Dried, salted or in brine	kg	10	15	0	0		6	0	MY	0	0	8	13	6	4	0	0	0	0	0	5	*,5
0307.39.40	- - - Smoked	kg	10	15	0	0		6	0	MY	0	0	8	13	6	4	0	0	0	7,7	0	5	10
	- Cuttle fish and squid:																						
0307.42	- - Live, fresh or chilled:																						
	- - - Live:																						
0307.42.11	- - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)	kg	0	5	0	0		0	0		0	0	8	13	6	4	7,5	6	0	0	0	0	*,5
0307.42.19	- - - - Other	kg	3	4.5	0	0		2	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
	- - - Fresh or chilled:																						
0307.42.21	- - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes	kg	10	15	0	0		6	0		0	0	8	9	6	4	7,5	6	0	0	0	5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)																						
0307.42.29	- - - - Other	kg	0	5	0	0		0	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0307.43	- - Frozen:																						
0307.43.10	- - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)	kg	10	15	0	0		6	0		0	8	19	22	6	4	0	0	0	0	0	5	*,5
0307.43.90	- - - Other	kg	0	5	0	0		0	0	MY	0	8	8	13	6	4	0	0	0	0	0	0	*,5
0307.49	- - Other:																						
	- - - Dried, salted or in brine:																						
0307.49.21	- - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)	kg	10	15	0	0		6	0		0	0	19	13	6	4	0	0	0	0	0	5	*,5
0307.49.29	- - - - Other	kg	10	15	0	0		6	0	MY	0	0	8	9	6	4	0	0	3,6	0	0	5	*,5
0307.49.30	- - - Smoked	kg	15	22.5	0	0			0		0						0	0		7,7	0		10
0307.49.30.10	- - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp.,	kg				0	MM	15	0	KR		8	10	25	8	5			0			12,5	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	Nototodarus spp., Sepioteuthis spp.)																						
0307.49.30.90	- - - - Other	kg				0		6	0	MY		0	8	9	6	4			3,6			5	*,5
	- Octopus (Octopus spp.):																						
0307.51	- - Live, fresh or chilled:																						
0307.51.10	- - - Live	kg	0	5	0	0		0	0		0	0	19	13	6	4	7,5	6	0	0	0	0	*,5
0307.51.20	- - - Fresh or chilled	kg	10	15	0	0		6	0		0	0	19	13	6	4	7,5	6	0	0	0	5	*,5
0307.52.00	- - Frozen	kg	15	22.5	0	0		9	0		0	8	19	9	6	4	0	0	0	0	0	5	*,5
0307.59.	- - Other:																						
0307.59.20	- - - Dried, salted or in brine	kg	10	15	0	0		6	0		0	0	19	13	6	4	7,5	6	0	0	0	5	*,5
0307.59.30	- - - Smoked	kg	25	37.5	0	0	MM	15	0		0	8	10	25	8	5	0	0	0	7,7	0	12,5	*,5
0307.60	- Snails, other than sea snails:																						
0307.60.10	- - Live	kg	0	5	0	0		0	0		0	0	0	13	6	4	7,5	6	0	0	0	0	*,5
0307.60.20	- - Fresh, chilled or frozen	kg	0	5	0	0		0	0		0	0	0	13	6	4	0	0	0	0	0	0	*,5
0307.60.40	- - Dried, salted or in brine; smoked	kg	10	15	0	0		0	0		0	0	0	13	6	4	0	0	0	0	0	5	*,5
0307.60.50	- - Smoked	kg	10	15	0	0		0	0		0	0	0	13	6	4	0	0	0	7,7	0	5	*,5
	- Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0307.71	- - Live, fresh or chilled:																						
0307.71.10	- - - Live	kg	3	4.5	0	0		2	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0307.71.20	- - - Fresh or chilled	kg	0	5	0	0		0	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0307.72.00	- - Frozen	kg	0	5	0	0		0	0	MY	0	8	8	13	6	4	0	0	0	0	0	0	*,5
0307.79	- - Other:																						
0307.79.30	- - - Dried, salted or in brine	kg	10	15	0	0		6	0	MY	0	0	8	9	6	4	0	0	3,6	0	0	5	*,5
0307.79.40	- - - Smoked	kg	10	15	0	0		6	0	MY	0	0	8	9	6	4	0	0	3,6	0	0	5	10
	- Abalone (Haliotis spp.):																						
0307.81	- - Live, fresh or chilled:																						
0307.81.10	- - - Live	kg	0	5	0	0		0	0	KR	0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0307.81.20	- - - Fresh or chilled	kg	0	5	0	0		0	0	KR	0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0307.82	- - Live, fresh or chilled stromboid conchs (Strombus spp.):																						
0307.82.10	- - - Live	kg	3	4.5	0	0		2	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0307.82.20	- - - Fresh or chilled	kg	0	5	0	0		0	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0307.83.00	- - Frozen abalone (Haliotis spp.)	kg	0	5	0	0		0	0	MY	0	8	8	13	6	4	0	0	0	0	0	0	*,5
0307.84.00	- - Frozen stromboid conchs (Strombus spp.)	kg	0	5	0	0		0	0	MY	0	8	8	13	6	4	0	0	0	0	0	0	*,5
0307.87	- - Other abalone (Haliotis spp.):																						
0307.87.10	- - - Dried, salted or in brine	kg	10	15	0	0		6	0	MY	0	0	8	9	6	4	7,5	6	3,6	0	0	5	*,5
0307.87.20	- - - Smoked	kg	10	15	0	0		6	0	MY	0	0	8	9	6	4	7,5	6	3,6	7,7	0	5	10

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																		VAT Rates
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP		EVFTA	
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0307.88	- - Other stromboid conchs (Strombus spp.):																						
0307.88.10	- - - Dried, salted or in brine	kg	10	15	0	0		6	0	MY	0	0	8	9	6	4	0	0	3,6	0	0	5	*,5
0307.88.20	- - - Smoked	kg	10	15	0	0		6	0	MY	0	0	8	9	6	4	0	0	3,6	7,7	0	5	10
	- Other, including flours, meals and pellets, fit for human consumption:																						
0307.91	- - Live, fresh or chilled:																						
0307.91.10	- - - Live	kg	3	4.5	0	0		2	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0307.91.20	- - - Fresh or chilled	kg	0	5	0	0		0	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0307.92.00	- - Frozen	kg	0	5	0	0		0	0	MY	0	8	8	13	6	4	0	0	0	0	0	0	*,5
0307.99	- - Other:																						
0307.99.30	- - - Dried, salted or in brine	kg	10	15	0	0		6	0	MY	0	0	8	9	6	4	0	0	3,6	0	0	5	*,5
0307.99.40	- - - Smoked	kg	10	15	0	0		6	0	MY	0	0	8	9	6	4	0	0	3,6	7,7	0	5	10
0307.99.50	- - - Flours, meals and pellets of molluscs	kg	15	22.5	0	0		9	0	MY, KR	0	0	8	9	6	4	7,5	6	0	0	0	7,5	*,5
	+ Except: Flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption of heading 0307																						10
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozens, dried,																						

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPa		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.																						
	- Sea cucumbers (Stichopus japonicus, Holothurioidea):																						
0308.11	-- Live, fresh or chilled:																						
0308.11.10	--- Live	kg	0	5	0	0		0	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0308.11.20	--- Fresh or chilled	kg	0	5	0	0		0	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0308.12.00	-- Frozen	kg	0	5	0	0		0	0	MY	0	8	8	13	6	4	0	0	0	0	0	0	*,5
0308.19	-- Other:																						
0308.19.20	--- Dried, salted or in brine	kg	10	15	0	0		6	0	MY	0	0	8	13	6	4	7,5	6	0	0	0	5	*,5
0308.19.30	--- Smoked	kg	25	37.5	0	0	MM	15	0		0	8	10	25	8	5	0	0	0	7,7	0	12,5	10
	- Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus):																						
0308.21	-- Live, fresh or chilled:																						
0308.21.10	--- Live	kg	0	5	0	0		0	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0308.21.20	--- Fresh or chilled	kg	0	5	0	0		0	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5

Vietnam Customs Tariff Schedule - 2021

HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
0308.22.00	- - Frozen	kg	0	5	0	0		0	0	MY	0	8	8	13	6	4	0	0	0	0	0	0	*,5
0308.29	- - Other:																						
0308.29.20	- - - Dried, salted or in brine	kg	10	15	0	0		6	0	MY	0	0	8	9	6	4	7,5	6	3,6	0	0	5	*,5
0308.29.30	- - - Smoked	kg	25	37.5	0	0	MM	15	0		0	8	10	25	8	5	0	0	*	7,7	0	12,5	10
0308.30	- Jellyfish (Rhopilema spp.):																						
0308.30.10	- - Live	kg	0	5	0	0		0	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0308.30.20	- - Fresh or chilled	kg	0	5	0	0		0	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0308.30.30	- - Frozen	kg	0	5	0	0		0	0	MY	0	8	8	13	6	4	0	0	0	0	0	0	*,5
0308.30.40	- - Dried, salted or in brine	kg	10	15	0	0		6	0	MY	0	0	8	9	6	4	7,5	6	3,6	0	0	5	*,5
0308.30.50	- - Smoked	kg	25	37.5	0	0	MM	15	0		0	8	10	25	8	5	0	0	0	7,7	0	12,5	10
0308.90	- Other:																						
0308.90.10	- - Live	kg	0	5	0	0		0	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0308.90.20	- - Fresh or chilled	kg	0	5	0	0		0	0		0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
0308.90.30	- - Frozen	kg	0	5	0	0		0	0	MY	0	8	8	13	6	4	0	0	0	0	0	0	*,5
0308.90.40	- - Dried, salted or in brine	kg	10	15	0	0		6	0	MY	0	0	8	9	6	4	7,5	6	3,6	0	0	5	*,5
0308.90.50	- - Smoked	kg	25	37.5	0	0	MM	15	0		0	8	10	25	8	5	0	0	0	7,7	0	12,5	10
0308.90.90	- - Other	kg	0	0	0	0		0	0	MY, KR	0	0	8	9	6	4	7,5	6	0	0	0	0	*,5
	+ Except: Processed kind; flours, meals and pellets of heading 03.08																						10