Vietnam Tariff Intelligence

Detalle del SA 0302.89.19

Código SA	0302.89.19
Descripción	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99: / - - Other: / - - - Marine fish: / - - - - Other
Unidad	kg
Generado	04/11/2026 08:48:38
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://mail.vietnamtariff.com/hs-code/03028919/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K350
Preferencial (NMF)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N350
IVA	*/5/8/10	* / 5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q350
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ350
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY, TH)	0% (excepto MY, TH)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
AHKFTA	2	2%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	6	6%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	6	6%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo C)	6	6%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	6	6%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	6	6%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	6,5	6,5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
AIFTA	15	15%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	*	* no elegible	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E343
ATIGA	2022	2022	0	AT!E344
ATIGA	2023	2023	0	AT!F344
ATIGA	2024	2024	0	AT!G344
ATIGA	2025	2025	0	AT!H344
ATIGA	2026	2026	0	AT!I344
ATIGA	2027	2027	0	AT!J344
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E346
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F346
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G346
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H346

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I346
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J346
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E344
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F344
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G344
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H344
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I344
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J344
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F344
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H343
AIFTA	30/12/2022	2022	18	AI!F346
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G346
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H346
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I346
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J346
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K346
VKFTA	2022	2022	0	VK!E344
VKFTA	2023	2023	0	VK!F344
VKFTA	2024	2024	0	VK!G344
VKFTA	2025	2025	0	VK!H344
VKFTA	2026	2026	0	VK!I344
VKFTA	2027	2027	0	VK!J344
VCFTA	2022	2022	4	VC!D345
VCFTA	2023	2023	2	VC!E345
VCFTA	2024	2024	0	VC!F345
VCFTA	2025	2025	0	VC!G345

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H345
VCFTA	2027	2027	0	VC!I345
VN-EAEU	2022	2022	0	EAV!D346
VN-EAEU	2023	2023	0	EAV!E346
VN-EAEU	2024	2024	0	EAV!F346
VN-EAEU	2025	2025	0	EAV!G346
VN-EAEU	2026	2026	0	EAV!H346
VN-EAEU	2027	2027	0	EAV!I346
AHKFTA	2022	2022	7	AKH!D345
AHKFTA	2023	2023	5	AKH!E345
AHKFTA	2024	2024	5	AKH!F345
AHKFTA	2025	2025	2	AKH!G345
AHKFTA	2026	2026	2	AKH!H345
AHKFTA	2027	2027	0	AKH!I345
EVFTA	2022	2022	3	EV-NK!D343
EVFTA	2023	2023	0	EV-NK!E343
EVFTA	2024	2024	0	EV-NK!F343
EVFTA	2025	2025	0	EV-NK!G343
EVFTA	2026	2026	0	EV-NK!H343
EVFTA	2027	2027	0	EV-NK!I343
UKVFTA	2022	2022	3	UKV!D345
UKVFTA	2023	2023	0	UKV!E345
UKVFTA	2024	2024	0	UKV!F345
UKVFTA	2025	2025	0	UKV!G345
UKVFTA	2026	2026	0	UKV!H345
UKVFTA	2027	2027	0	UKV!I345

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D345
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E345
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F345
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G345
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H345
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I345
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J345
RCEP A	2022	2022	10,8	RCEPT-A!D344
RCEP A	2023	2023	9,6	RCEPT-A!E344
RCEP A	2024	2024	8,4	RCEPT-A!F344
RCEP A	2025	2025	7,2	RCEPT-A!G344
RCEP A	2026	2026	6	RCEPT-A!H344
RCEP A	2027	2027	4,8	RCEPT-A!I344
RCEP B	2022	2022	10,8	B!D344
RCEP B	2023	2023	9,6	B!E344
RCEP B	2024	2024	8,4	B!F344
RCEP B	2025	2025	7,2	B!G344
RCEP B	2026	2026	6	B!H344
RCEP B	2027	2027	4,8	B!I344
RCEP C	2022	2022	10,8	C!D344
RCEP C	2023	2023	9,6	C!E344
RCEP C	2024	2024	8,4	C!F344
RCEP C	2025	2025	7,2	C!G344
RCEP C	2026	2026	6	C!H344
RCEP C	2027	2027	4,8	C!I344
RCEP D	2022	2022	10,9	D!D344

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	9,8	D!E344
RCEP D	2024	2024	8,7	D!F344
RCEP D	2025	2025	7,6	D!G344
RCEP D	2026	2026	6,5	D!H344
RCEP D	2027	2027	5,5	D!I344
RCEP E	2022	2022	10,8	E!D344
RCEP E	2023	2023	9,6	E!E344
RCEP E	2024	2024	8,4	E!F344
RCEP E	2025	2025	7,2	E!G344
RCEP E	2026	2026	6	E!H344
RCEP E	2027	2027	4,8	E!I344
RCEP F	2022	2022	10,8	F!D344
RCEP F	2023	2023	9,6	F!E344
RCEP F	2024	2024	8,4	F!F344
RCEP F	2025	2025	7,2	F!G344
RCEP F	2026	2026	6	F!H344
RCEP F	2027	2027	4,8	F!I344
VIFTA	2024	2024	*	VI!F327
VIFTA	2025	2025	*	VI!G327
VIFTA	2026	2026	*	VI!H327
VIFTA	2027	2027	*	VI!I327

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrumento citado en la fuente; vigencia no verificada
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)*		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.	MFN 12%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0302.89 has 14 lines; 0302.89.19 is distinguished from its siblings by: Other.	0302.89.11 Grouper; 0302.89.12 Longfin mojarra (Pentaprion longimanus); 0302.89.13 Bluntnose lizardfish (Trachinocephalus myops); 0302.89.14 Savalai hairtails (Lepturacanthus savala), Belanger’s croakers (Johnius belangerii), Reeve’s croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea); 0302.89.15 Indian threadfins (Polynemus indicus); 0302.89.16 Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyraena barracuda)	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación

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.	No verificado – requiere comprobación
TAX-001	YELLOW	Several VAT rates	The VAT column shows "*/5/8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0302.89.19. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 12% for 0302.89.19 was checked against BT2026 (cell BT2026!N350), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)*

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.