Vietnam Tariff Intelligence

# Détail du SH 0303.59.90

| | |
|---|---|
| **Code SH** | 0303.59.90 |
| **Description** | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - 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 australasicus, Scomber 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 subheadings 0303.91 to 0303.99: / - - Other: / - - - Other |
| **Unité** | kg |
| **Généré le** | 07/11/2026 19:39:49 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://mail.vietnamtariff.com/hs-code/03035990/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K404 |
| Préférentiel (NPF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N404 |
| TVA | */5/8/10 | * / 5 / 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q404 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ404 |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-TH) | 0% (sauf TH) | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AANZFTA | 5 | 5% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 5 | 5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 5 | 5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 5 | 5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 5 | 5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| RCEP (Annexe F) | 5 | 5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA | 5 | 5% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 5,5 | 5,5% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AHKFTA | 10 | 10% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| AIFTA | 15 | 15% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 30 | 30% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| VJEPA | 30 | 30% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E398 |
| ATIGA | 2022 | 2022 | 0 | AT!E399 |
| ATIGA | 2023 | 2023 | 0 | AT!F399 |
| ATIGA | 2024 | 2024 | 0 | AT!G399 |
| ATIGA | 2025 | 2025 | 0 | AT!H399 |
| ATIGA | 2026 | 2026 | 0 | AT!I399 |
| ATIGA | 2027 | 2027 | 0 | AT!J399 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 30 | AJ!E401 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 30 | AJ!F401 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 30 | AJ!G401 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 30 | AJ!H401 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 30 | AJ!I401 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 30 | AJ!J401 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 30 | VJ!E399 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 30 | VJ!F399 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 30 | VJ!G399 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 30 | VJ!H399 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 30 | VJ!I399 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 30 | VJ!J399 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F399 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H398 |
| AIFTA | 30/12/2022 | 2022 | 18 | AI!F401 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 17 | AI!G401 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 16 | AI!H401 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 15 | AI!I401 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 15 | AI!J401 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 15 | AI!K401 |
| VKFTA | 2022 | 2022 | 0 | VK!E399 |
| VKFTA | 2023 | 2023 | 0 | VK!F399 |
| VKFTA | 2024 | 2024 | 0 | VK!G399 |
| VKFTA | 2025 | 2025 | 0 | VK!H399 |
| VKFTA | 2026 | 2026 | 0 | VK!I399 |
| VKFTA | 2027 | 2027 | 0 | VK!J399 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2022 | 2022 | 21 | VC!D400 |
| VCFTA | 2023 | 2023 | 21 | VC!E400 |
| VCFTA | 2024 | 2024 | 5 | VC!F400 |
| VCFTA | 2025 | 2025 | 5 | VC!G400 |
| VCFTA | 2026 | 2026 | 5 | VC!H400 |
| VCFTA | 2027 | 2027 | 5 | VC!I400 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D401 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E401 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F401 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G401 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H401 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I401 |
| AHKFTA | 2022 | 2022 | 10 | AKH!D400 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E400 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F400 |
| AHKFTA | 2025 | 2025 | 10 | AKH!G400 |
| AHKFTA | 2026 | 2026 | 10 | AKH!H400 |
| AHKFTA | 2027 | 2027 | 10 | AKH!I400 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D398 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E398 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F398 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G398 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H398 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I398 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D400 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E400 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2024 | 2024 | 0 | UKV!F400 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G400 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H400 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I400 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D400 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E400 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F400 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G400 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H400 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I400 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J400 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D399 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E399 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F399 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G399 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H399 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I399 |
| RCEP B | 2022 | 2022 | 9 | B!D399 |
| RCEP B | 2023 | 2023 | 8 | B!E399 |
| RCEP B | 2024 | 2024 | 7 | B!F399 |
| RCEP B | 2025 | 2025 | 6 | B!G399 |
| RCEP B | 2026 | 2026 | 5 | B!H399 |
| RCEP B | 2027 | 2027 | 4 | B!I399 |
| RCEP C | 2022 | 2022 | 9 | C!D399 |
| RCEP C | 2023 | 2023 | 8 | C!E399 |
| RCEP C | 2024 | 2024 | 7 | C!F399 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | 6 | C!G399 |
| RCEP C | 2026 | 2026 | 5 | C!H399 |
| RCEP C | 2027 | 2027 | 4 | C!I399 |
| RCEP D | 2022 | 2022 | 9,1 | D!D399 |
| RCEP D | 2023 | 2023 | 8,2 | D!E399 |
| RCEP D | 2024 | 2024 | 7,3 | D!F399 |
| RCEP D | 2025 | 2025 | 6,4 | D!G399 |
| RCEP D | 2026 | 2026 | 5,5 | D!H399 |
| RCEP D | 2027 | 2027 | 4,5 | D!I399 |
| RCEP E | 2022 | 2022 | 9 | E!D399 |
| RCEP E | 2023 | 2023 | 8 | E!E399 |
| RCEP E | 2024 | 2024 | 7 | E!F399 |
| RCEP E | 2025 | 2025 | 6 | E!G399 |
| RCEP E | 2026 | 2026 | 5 | E!H399 |
| RCEP E | 2027 | 2027 | 4 | E!I399 |
| RCEP F | 2022 | 2022 | 9 | F!D399 |
| RCEP F | 2023 | 2023 | 8 | F!E399 |
| RCEP F | 2024 | 2024 | 7 | F!F399 |
| RCEP F | 2025 | 2025 | 6 | F!G399 |
| RCEP F | 2026 | 2026 | 5 | F!H399 |
| RCEP F | 2027 | 2027 | 4 | F!I399 |
| VIFTA | 2024 | 2024 | 6.7 | VI!F381 |
| VIFTA | 2025 | 2025 | 3.3 | VI!G381 |
| VIFTA | 2026 | 2026 | 0 | VI!H381 |
| VIFTA | 2027 | 2027 | 0 | VI!I381 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 10%, AIFTA 15%, AJCEP 30%, VJEPA 30%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving. | MFN 10% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 0303.59 has 3 lines; 0303.59.90 is distinguished from its siblings by: Other. | 0303.59.10 Indian mackerels (Rastrelliger kanagurta); Island mackerels (Rastrelliger faughni); 0303.59.20 Silver pomfrets (Pampus spp.) | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0303.59.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 10% for 0303.59.90 was checked against BT2026 (cell BT2026!N404), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
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| Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.