Vietnam Tariff Intelligence

HS 0303.59.10 detail

HS code	0303.59.10
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: / - - - Indian mackerels (Rastrelliger kanagurta); Island mackerels (Rastrelliger faughni)
Unit	kg
Generated	01/11/2026 06:04:50
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/03035910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K402
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N402
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q402
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ402
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	0(-KR, TH)	0% (except KR, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
VJEPA	30	30%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E396
ATIGA	2022	2022	0	AT!E397
ATIGA	2023	2023	0	AT!F397
ATIGA	2024	2024	0	AT!G397
ATIGA	2025	2025	0	AT!H397
ATIGA	2026	2026	0	AT!I397
ATIGA	2027	2027	0	AT!J397
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E399

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F399
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G399
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H399
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I399
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J399
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E397
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F397
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G397
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H397
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I397
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J397
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F397
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H396
AIFTA	30/12/2022	2022	18	AI!F399
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G399
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H399
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I399
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J399
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K399
VKFTA	2022	2022	0	VK!E397
VKFTA	2023	2023	0	VK!F397
VKFTA	2024	2024	0	VK!G397
VKFTA	2025	2025	0	VK!H397
VKFTA	2026	2026	0	VK!I397
VKFTA	2027	2027	0	VK!J397
VCFTA	2022	2022	21	VC!D398

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	21	VC!E398
VCFTA	2024	2024	5	VC!F398
VCFTA	2025	2025	5	VC!G398
VCFTA	2026	2026	5	VC!H398
VCFTA	2027	2027	5	VC!I398
VN-EAEU	2022	2022	2,7	EAV!D399
VN-EAEU	2023	2023	1,8	EAV!E399
VN-EAEU	2024	2024	0,9	EAV!F399
VN-EAEU	2025	2025	0	EAV!G399
VN-EAEU	2026	2026	0	EAV!H399
VN-EAEU	2027	2027	0	EAV!I399
AHKFTA	2022	2022	10	AKH!D398
AHKFTA	2023	2023	10	AKH!E398
AHKFTA	2024	2024	10	AKH!F398
AHKFTA	2025	2025	10	AKH!G398
AHKFTA	2026	2026	10	AKH!H398
AHKFTA	2027	2027	10	AKH!I398
EVFTA	2022	2022	2,5	EV-NK!D396
EVFTA	2023	2023	0	EV-NK!E396
EVFTA	2024	2024	0	EV-NK!F396
EVFTA	2025	2025	0	EV-NK!G396
EVFTA	2026	2026	0	EV-NK!H396
EVFTA	2027	2027	0	EV-NK!I396
UKVFTA	2022	2022	2,5	UKV!D398
UKVFTA	2023	2023	0	UKV!E398
UKVFTA	2024	2024	0	UKV!F398

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G398
UKVFTA	2026	2026	0	UKV!H398
UKVFTA	2027	2027	0	UKV!I398
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D398
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E398
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F398
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G398
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H398
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I398
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J398
RCEP A	2022	2022	9	RCEPT-A!D397
RCEP A	2023	2023	8	RCEPT-A!E397
RCEP A	2024	2024	7	RCEPT-A!F397
RCEP A	2025	2025	6	RCEPT-A!G397
RCEP A	2026	2026	5	RCEPT-A!H397
RCEP A	2027	2027	4	RCEPT-A!I397
RCEP B	2022	2022	9	B!D397
RCEP B	2023	2023	8	B!E397
RCEP B	2024	2024	7	B!F397
RCEP B	2025	2025	6	B!G397
RCEP B	2026	2026	5	B!H397
RCEP B	2027	2027	4	B!I397
RCEP C	2022	2022	9	C!D397
RCEP C	2023	2023	8	C!E397
RCEP C	2024	2024	7	C!F397
RCEP C	2025	2025	6	C!G397

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	5	C!H397
RCEP C	2027	2027	4	C!I397
RCEP D	2022	2022	9,1	D!D397
RCEP D	2023	2023	8,2	D!E397
RCEP D	2024	2024	7,3	D!F397
RCEP D	2025	2025	6,4	D!G397
RCEP D	2026	2026	5,5	D!H397
RCEP D	2027	2027	4,5	D!I397
RCEP E	2022	2022	9	E!D397
RCEP E	2023	2023	8	E!E397
RCEP E	2024	2024	7	E!F397
RCEP E	2025	2025	6	E!G397
RCEP E	2026	2026	5	E!H397
RCEP E	2027	2027	4	E!I397
RCEP F	2022	2022	9	F!D397
RCEP F	2023	2023	8	F!E397
RCEP F	2024	2024	7	F!F397
RCEP F	2025	2025	6	F!G397
RCEP F	2026	2026	5	F!H397
RCEP F	2027	2027	4	F!I397
VIFTA	2024	2024	*	VI!F379
VIFTA	2025	2025	*	VI!G379
VIFTA	2026	2026	*	VI!H379
VIFTA	2027	2027	*	VI!I379

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0303.59 has 3 lines; 0303.59.10 is distinguished from its siblings by: Indian mackerels (Rastrelliger kanagurta); Island mackerels (Rastrelliger faughni).	0303.59.20 Silver pomfrets (Pampus spp.); 0303.59.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
OR-001	YELLOW	Country of origin not provided	FTA eligibility cannot be assessed without the country of origin.			Enter the country of origin to compare preferential schedules.	Not verified – check required
TAX-001	YELLOW	Several VAT rates	The VAT column shows "*/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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0303.59.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 0303.59.10 was checked against BT2026 (cell BT2026!N402), basis 26/2023/NĐ-CP.		26/2023/NĐ-CP	Verification scope: matched against source file version 2026.04.05; not a substitute for the legal text.	Checked against the source tariff file

Item policy

Item policy
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.