Vietnam Tariff Intelligence

# HS 0303.89.17 detail

| | |
|---|---|
| **HS code** | 0303.89.17 |
| **Description** | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Other: / - - - Marine fish: / - - - - Black pomfrets (Parastromatus niger) |
| **Unit** | kg |
| **Generated** | 05/11/2026 21:15:13 |
| **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/03038917/ |

## 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!K425 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N425 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q425 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ425 |
| 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 |
| VCFTA | 5 | 5% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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!E419 |
| ATIGA | 2022 | 2022 | 0 | AT!E420 |
| ATIGA | 2023 | 2023 | 0 | AT!F420 |
| ATIGA | 2024 | 2024 | 0 | AT!G420 |
| ATIGA | 2025 | 2025 | 0 | AT!H420 |
| ATIGA | 2026 | 2026 | 0 | AT!I420 |
| ATIGA | 2027 | 2027 | 0 | AT!J420 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 30 | AJ!E422 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 30 | AJ!F422 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 30 | AJ!G422 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 30 | AJ!H422 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 30 | AJ!I422 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 30 | AJ!J422 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 30 | VJ!E420 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 30 | VJ!F420 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 30 | VJ!G420 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 30 | VJ!H420 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 30 | VJ!I420 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 30 | VJ!J420 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F420 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H419 |
| AIFTA | 30/12/2022 | 2022 | 18 | AI!F422 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 17 | AI!G422 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 16 | AI!H422 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 15 | AI!I422 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 15 | AI!J422 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 15 | AI!K422 |
| VKFTA | 2022 | 2022 | 0 | VK!E420 |
| VKFTA | 2023 | 2023 | 0 | VK!F420 |
| VKFTA | 2024 | 2024 | 0 | VK!G420 |
| VKFTA | 2025 | 2025 | 0 | VK!H420 |
| VKFTA | 2026 | 2026 | 0 | VK!I420 |
| VKFTA | 2027 | 2027 | 0 | VK!J420 |
| VCFTA | 2022 | 2022 | 21 | VC!D421 |
| VCFTA | 2023 | 2023 | 21 | VC!E421 |
| VCFTA | 2024 | 2024 | 5 | VC!F421 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 5 | VC!G421 |
| VCFTA | 2026 | 2026 | 5 | VC!H421 |
| VCFTA | 2027 | 2027 | 5 | VC!I421 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D422 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E422 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F422 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G422 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H422 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I422 |
| AHKFTA | 2022 | 2022 | 10 | AKH!D421 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E421 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F421 |
| AHKFTA | 2025 | 2025 | 10 | AKH!G421 |
| AHKFTA | 2026 | 2026 | 10 | AKH!H421 |
| AHKFTA | 2027 | 2027 | 10 | AKH!I421 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D419 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E419 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F419 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G419 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H419 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I419 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D421 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E421 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F421 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G421 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H421 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I421 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D421 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E421 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F421 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G421 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H421 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I421 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J421 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D420 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E420 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F420 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G420 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H420 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I420 |
| RCEP B | 2022 | 2022 | 9 | B!D420 |
| RCEP B | 2023 | 2023 | 8 | B!E420 |
| RCEP B | 2024 | 2024 | 7 | B!F420 |
| RCEP B | 2025 | 2025 | 6 | B!G420 |
| RCEP B | 2026 | 2026 | 5 | B!H420 |
| RCEP B | 2027 | 2027 | 4 | B!I420 |
| RCEP C | 2022 | 2022 | 9 | C!D420 |
| RCEP C | 2023 | 2023 | 8 | C!E420 |
| RCEP C | 2024 | 2024 | 7 | C!F420 |
| RCEP C | 2025 | 2025 | 6 | C!G420 |
| RCEP C | 2026 | 2026 | 5 | C!H420 |
| RCEP C | 2027 | 2027 | 4 | C!I420 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 9,1 | D!D420 |
| RCEP D | 2023 | 2023 | 8,2 | D!E420 |
| RCEP D | 2024 | 2024 | 7,3 | D!F420 |
| RCEP D | 2025 | 2025 | 6,4 | D!G420 |
| RCEP D | 2026 | 2026 | 5,5 | D!H420 |
| RCEP D | 2027 | 2027 | 4,5 | D!I420 |
| RCEP E | 2022 | 2022 | 9 | E!D420 |
| RCEP E | 2023 | 2023 | 8 | E!E420 |
| RCEP E | 2024 | 2024 | 7 | E!F420 |
| RCEP E | 2025 | 2025 | 6 | E!G420 |
| RCEP E | 2026 | 2026 | 5 | E!H420 |
| RCEP E | 2027 | 2027 | 4 | E!I420 |
| RCEP F | 2022 | 2022 | 9 | F!D420 |
| RCEP F | 2023 | 2023 | 8 | F!E420 |
| RCEP F | 2024 | 2024 | 7 | F!F420 |
| RCEP F | 2025 | 2025 | 6 | F!G420 |
| RCEP F | 2026 | 2026 | 5 | F!H420 |
| RCEP F | 2027 | 2027 | 4 | F!I420 |
| VIFTA | 2024 | 2024 | * | VI!F402 |
| VIFTA | 2025 | 2025 | * | VI!G402 |
| VIFTA | 2026 | 2026 | * | VI!H402 |
| VIFTA | 2027 | 2027 | * | VI!I402 |

## 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 |
| 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 0303.89 has 14 lines; 0303.89.17 is distinguished from its siblings by: Black pomfrets (Parastromatus niger). | 0303.89.11 Grouper; 0303.89.13 Bluntnose lizardfish (Trachinocephalus myops); 0303.89.14 Savalai hairtails (Lepturacanthus savala), Belanger’s croakers (Johnius belangerii), Reeve’s croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea); 0303.89.15 Indian threadfins (Polynemus indicus); 0303.89.16 Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyraena barracuda); 0303.89.18 Mangrove red snappers (Lutjanus argentimaculatus) | 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 0303.89.17. 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 0303.89.17 was checked against BT2026 (cell BT2026!N425), 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) |
| 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.