Vietnam Tariff Intelligence

HS 0303.89.19 detail

HS code	0303.89.19
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: / - - - - Other
Unit	kg
Generated	04/11/2026 17:28:22
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/03038919/

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!K427
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N427
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q427
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ427
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(-TH)	0% (except 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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E421
ATIGA	2022	2022	0	AT!E422
ATIGA	2023	2023	0	AT!F422
ATIGA	2024	2024	0	AT!G422
ATIGA	2025	2025	0	AT!H422
ATIGA	2026	2026	0	AT!I422
ATIGA	2027	2027	0	AT!J422
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E424
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F424
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G424

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H424
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I424
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J424
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E422
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F422
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G422
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H422
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I422
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J422
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F422
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H421
AIFTA	30/12/2022	2022	18	AI!F424
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G424
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H424
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I424
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J424
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K424
VKFTA	2022	2022	0	VK!E422
VKFTA	2023	2023	0	VK!F422
VKFTA	2024	2024	0	VK!G422
VKFTA	2025	2025	0	VK!H422
VKFTA	2026	2026	0	VK!I422
VKFTA	2027	2027	0	VK!J422
VCFTA	2022	2022	21	VC!D423
VCFTA	2023	2023	21	VC!E423
VCFTA	2024	2024	5	VC!F423

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G423
VCFTA	2026	2026	5	VC!H423
VCFTA	2027	2027	5	VC!I423
VN-EAEU	2022	2022	0	EAV!D424
VN-EAEU	2023	2023	0	EAV!E424
VN-EAEU	2024	2024	0	EAV!F424
VN-EAEU	2025	2025	0	EAV!G424
VN-EAEU	2026	2026	0	EAV!H424
VN-EAEU	2027	2027	0	EAV!I424
AHKFTA	2022	2022	10	AKH!D423
AHKFTA	2023	2023	10	AKH!E423
AHKFTA	2024	2024	10	AKH!F423
AHKFTA	2025	2025	10	AKH!G423
AHKFTA	2026	2026	10	AKH!H423
AHKFTA	2027	2027	10	AKH!I423
EVFTA	2022	2022	2,5	EV-NK!D421
EVFTA	2023	2023	0	EV-NK!E421
EVFTA	2024	2024	0	EV-NK!F421
EVFTA	2025	2025	0	EV-NK!G421
EVFTA	2026	2026	0	EV-NK!H421
EVFTA	2027	2027	0	EV-NK!I421
UKVFTA	2022	2022	2,5	UKV!D423
UKVFTA	2023	2023	0	UKV!E423
UKVFTA	2024	2024	0	UKV!F423
UKVFTA	2025	2025	0	UKV!G423
UKVFTA	2026	2026	0	UKV!H423

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I423
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D423
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E423
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F423
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G423
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H423
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I423
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J423
RCEP A	2022	2022	9	RCEPT-A!D422
RCEP A	2023	2023	8	RCEPT-A!E422
RCEP A	2024	2024	7	RCEPT-A!F422
RCEP A	2025	2025	6	RCEPT-A!G422
RCEP A	2026	2026	5	RCEPT-A!H422
RCEP A	2027	2027	4	RCEPT-A!I422
RCEP B	2022	2022	9	B!D422
RCEP B	2023	2023	8	B!E422
RCEP B	2024	2024	7	B!F422
RCEP B	2025	2025	6	B!G422
RCEP B	2026	2026	5	B!H422
RCEP B	2027	2027	4	B!I422
RCEP C	2022	2022	9	C!D422
RCEP C	2023	2023	8	C!E422
RCEP C	2024	2024	7	C!F422
RCEP C	2025	2025	6	C!G422
RCEP C	2026	2026	5	C!H422
RCEP C	2027	2027	4	C!I422

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D422
RCEP D	2023	2023	8,2	D!E422
RCEP D	2024	2024	7,3	D!F422
RCEP D	2025	2025	6,4	D!G422
RCEP D	2026	2026	5,5	D!H422
RCEP D	2027	2027	4,5	D!I422
RCEP E	2022	2022	9	E!D422
RCEP E	2023	2023	8	E!E422
RCEP E	2024	2024	7	E!F422
RCEP E	2025	2025	6	E!G422
RCEP E	2026	2026	5	E!H422
RCEP E	2027	2027	4	E!I422
RCEP F	2022	2022	9	F!D422
RCEP F	2023	2023	8	F!E422
RCEP F	2024	2024	7	F!F422
RCEP F	2025	2025	6	F!G422
RCEP F	2026	2026	5	F!H422
RCEP F	2027	2027	4	F!I422
VIFTA	2024	2024	6.7	VI!F404
VIFTA	2025	2025	3.3	VI!G404
VIFTA	2026	2026	0	VI!H404
VIFTA	2027	2027	0	VI!I404

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
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.	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; 0303.89.19 is distinguished from its siblings by: Other.	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); 0303.89.17 Black pomfrets (Parastromatus niger)	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 0303.89.19. 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 0303.89.19 was checked against BT2026 (cell BT2026!N427), 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
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)*

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.