Vietnam Tariff Intelligence

HS 0303.89.28 detail

HS code	0303.89.28
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: / - - - Other: / - - - - Wallago (Wallago attu) and giant river-catfish (Sperata seenghala)
Unit	kg
Generated	03/11/2026 12:41:24
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/03038928/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K433
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N433
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q433
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ433
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	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
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
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!E427
ATIGA	2022	2022	0	AT!E428
ATIGA	2023	2023	0	AT!F428
ATIGA	2024	2024	0	AT!G428
ATIGA	2025	2025	0	AT!H428
ATIGA	2026	2026	0	AT!I428
ATIGA	2027	2027	0	AT!J428
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E430
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F430
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G430

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H430
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I430
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J430
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E428
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F428
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G428
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H428
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I428
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J428
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F428
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H427
AIFTA	30/12/2022	2022	18	AI!F430
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G430
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H430
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I430
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J430
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K430
VKFTA	2022	2022	0	VK!E428
VKFTA	2023	2023	0	VK!F428
VKFTA	2024	2024	0	VK!G428
VKFTA	2025	2025	0	VK!H428
VKFTA	2026	2026	0	VK!I428
VKFTA	2027	2027	0	VK!J428
VCFTA	2022	2022	8	VC!D429
VCFTA	2023	2023	6	VC!E429
VCFTA	2024	2024	5	VC!F429

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G429
VCFTA	2026	2026	5	VC!H429
VCFTA	2027	2027	5	VC!I429
VN-EAEU	2022	2022	0	EAV!D430
VN-EAEU	2023	2023	0	EAV!E430
VN-EAEU	2024	2024	0	EAV!F430
VN-EAEU	2025	2025	0	EAV!G430
VN-EAEU	2026	2026	0	EAV!H430
VN-EAEU	2027	2027	0	EAV!I430
AHKFTA	2022	2022	12	AKH!D429
AHKFTA	2023	2023	8	AKH!E429
AHKFTA	2024	2024	8	AKH!F429
AHKFTA	2025	2025	4	AKH!G429
AHKFTA	2026	2026	4	AKH!H429
AHKFTA	2027	2027	0	AKH!I429
EVFTA	2022	2022	5	EV-NK!D427
EVFTA	2023	2023	0	EV-NK!E427
EVFTA	2024	2024	0	EV-NK!F427
EVFTA	2025	2025	0	EV-NK!G427
EVFTA	2026	2026	0	EV-NK!H427
EVFTA	2027	2027	0	EV-NK!I427
UKVFTA	2022	2022	5	UKV!D429
UKVFTA	2023	2023	0	UKV!E429
UKVFTA	2024	2024	0	UKV!F429
UKVFTA	2025	2025	0	UKV!G429
UKVFTA	2026	2026	0	UKV!H429

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I429
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D429
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E429
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F429
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G429
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H429
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I429
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J429
RCEP A	2022	2022	18	RCEPT-A!D428
RCEP A	2023	2023	16	RCEPT-A!E428
RCEP A	2024	2024	14	RCEPT-A!F428
RCEP A	2025	2025	12	RCEPT-A!G428
RCEP A	2026	2026	10	RCEPT-A!H428
RCEP A	2027	2027	8	RCEPT-A!I428
RCEP B	2022	2022	18	B!D428
RCEP B	2023	2023	16	B!E428
RCEP B	2024	2024	14	B!F428
RCEP B	2025	2025	12	B!G428
RCEP B	2026	2026	10	B!H428
RCEP B	2027	2027	8	B!I428
RCEP C	2022	2022	18	C!D428
RCEP C	2023	2023	16	C!E428
RCEP C	2024	2024	14	C!F428
RCEP C	2025	2025	12	C!G428
RCEP C	2026	2026	10	C!H428
RCEP C	2027	2027	8	C!I428

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D428
RCEP D	2023	2023	16,4	D!E428
RCEP D	2024	2024	14,5	D!F428
RCEP D	2025	2025	12,7	D!G428
RCEP D	2026	2026	10,9	D!H428
RCEP D	2027	2027	9,1	D!I428
RCEP E	2022	2022	18	E!D428
RCEP E	2023	2023	16	E!E428
RCEP E	2024	2024	14	E!F428
RCEP E	2025	2025	12	E!G428
RCEP E	2026	2026	10	E!H428
RCEP E	2027	2027	8	E!I428
RCEP F	2022	2022	18	F!D428
RCEP F	2023	2023	16	F!E428
RCEP F	2024	2024	14	F!F428
RCEP F	2025	2025	12	F!G428
RCEP F	2026	2026	10	F!H428
RCEP F	2027	2027	8	F!I428
VIFTA	2024	2024	*	VI!F410
VIFTA	2025	2025	*	VI!G410
VIFTA	2026	2026	*	VI!H410
VIFTA	2027	2027	*	VI!I410

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0303.89 has 14 lines; 0303.89.28 is distinguished from its siblings by: Wallago (Wallago attu) and giant river-catfish (Sperata seenghala).	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 0303.89.28. 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 20% for 0303.89.28 was checked against BT2026 (cell BT2026!N433), 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.