Vietnam Tariff Intelligence

HS 0302.89.23 detail

HS code	0302.89.23
Description	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99: / - - Other: / - - - Other: / - - - - Silver grunts (Pomadasys argenteus)
Unit	kg
Generated	03/11/2026 00:40:54
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://vietnamtariff.com/hs-code/03028923/

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!K353
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N353
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q353
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ353
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
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-MY, KR, TH)	0% (except MY, 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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
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!E346
ATIGA	2022	2022	0	AT!E347
ATIGA	2023	2023	0	AT!F347
ATIGA	2024	2024	0	AT!G347
ATIGA	2025	2025	0	AT!H347
ATIGA	2026	2026	0	AT!I347
ATIGA	2027	2027	0	AT!J347
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E349
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F349
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G349

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H349
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I349
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J349
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E347
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F347
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G347
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H347
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I347
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J347
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F347
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H346
AIFTA	30/12/2022	2022	18	AI!F349
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G349
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H349
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I349
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J349
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K349
VKFTA	2022	2022	0	VK!E347
VKFTA	2023	2023	0	VK!F347
VKFTA	2024	2024	0	VK!G347
VKFTA	2025	2025	0	VK!H347
VKFTA	2026	2026	0	VK!I347
VKFTA	2027	2027	0	VK!J347
VCFTA	2022	2022	4	VC!D348
VCFTA	2023	2023	2	VC!E348
VCFTA	2024	2024	0	VC!F348

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G348
VCFTA	2026	2026	0	VC!H348
VCFTA	2027	2027	0	VC!I348
VN-EAEU	2022	2022	0	EAV!D349
VN-EAEU	2023	2023	0	EAV!E349
VN-EAEU	2024	2024	0	EAV!F349
VN-EAEU	2025	2025	0	EAV!G349
VN-EAEU	2026	2026	0	EAV!H349
VN-EAEU	2027	2027	0	EAV!I349
AHKFTA	2022	2022	12	AKH!D348
AHKFTA	2023	2023	8	AKH!E348
AHKFTA	2024	2024	8	AKH!F348
AHKFTA	2025	2025	4	AKH!G348
AHKFTA	2026	2026	4	AKH!H348
AHKFTA	2027	2027	0	AKH!I348
EVFTA	2022	2022	5	EV-NK!D346
EVFTA	2023	2023	0	EV-NK!E346
EVFTA	2024	2024	0	EV-NK!F346
EVFTA	2025	2025	0	EV-NK!G346
EVFTA	2026	2026	0	EV-NK!H346
EVFTA	2027	2027	0	EV-NK!I346
UKVFTA	2022	2022	5	UKV!D348
UKVFTA	2023	2023	0	UKV!E348
UKVFTA	2024	2024	0	UKV!F348
UKVFTA	2025	2025	0	UKV!G348
UKVFTA	2026	2026	0	UKV!H348

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I348
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D348
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E348
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F348
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G348
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H348
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I348
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J348
RCEP A	2022	2022	18	RCEPT-A!D347
RCEP A	2023	2023	16	RCEPT-A!E347
RCEP A	2024	2024	14	RCEPT-A!F347
RCEP A	2025	2025	12	RCEPT-A!G347
RCEP A	2026	2026	10	RCEPT-A!H347
RCEP A	2027	2027	8	RCEPT-A!I347
RCEP B	2022	2022	18	B!D347
RCEP B	2023	2023	16	B!E347
RCEP B	2024	2024	14	B!F347
RCEP B	2025	2025	12	B!G347
RCEP B	2026	2026	10	B!H347
RCEP B	2027	2027	8	B!I347
RCEP C	2022	2022	18	C!D347
RCEP C	2023	2023	16	C!E347
RCEP C	2024	2024	14	C!F347
RCEP C	2025	2025	12	C!G347
RCEP C	2026	2026	10	C!H347
RCEP C	2027	2027	8	C!I347

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D347
RCEP D	2023	2023	16,4	D!E347
RCEP D	2024	2024	14,5	D!F347
RCEP D	2025	2025	12,7	D!G347
RCEP D	2026	2026	10,9	D!H347
RCEP D	2027	2027	9,1	D!I347
RCEP E	2022	2022	18	E!D347
RCEP E	2023	2023	16	E!E347
RCEP E	2024	2024	14	E!F347
RCEP E	2025	2025	12	E!G347
RCEP E	2026	2026	10	E!H347
RCEP E	2027	2027	8	E!I347
RCEP F	2022	2022	18	F!D347
RCEP F	2023	2023	16	F!E347
RCEP F	2024	2024	14	F!F347
RCEP F	2025	2025	12	F!G347
RCEP F	2026	2026	10	F!H347
RCEP F	2027	2027	8	F!I347
VIFTA	2024	2024	*	VI!F330
VIFTA	2025	2025	*	VI!G330
VIFTA	2026	2026	*	VI!H330
VIFTA	2027	2027	*	VI!I330

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0302.89 has 14 lines; 0302.89.23 is distinguished from its siblings by: Silver grunts (Pomadasys argenteus).	0302.89.11 Grouper; 0302.89.12 Longfin mojarra (Pentaprion longimanus); 0302.89.13 Bluntnose lizardfish (Trachinocephalus myops); 0302.89.14 Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea); 0302.89.15 Indian threadfins (Polynemus indicus); 0302.89.16 Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyraena barracuda)	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0302.89.23 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0302.89.23	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0302.89.23. 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 0302.89.23 was checked against BT2026 (cell BT2026!N353), 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.