Vietnam Tariff Intelligence

HS 0303.49.90 detail

HS code	0303.49.90
Description	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Tunas (of the genus Thunnus), skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis), excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Other: / - - - Other
Unit	kg
Generated	02/11/2026 13:16:24
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://vietnamtariff.com/hs-code/03034990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K391
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N391
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q391
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ391
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
AKFTA	0	0%	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
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
RCEP (Annex A)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	7,5	7.5%	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
RCEP (Annex D)	8,2	8.2%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	15	15%	Consolidated BT2026	2026	AHK	123/2022/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
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!E385
ATIGA	2022	2022	0	AT!E386
ATIGA	2023	2023	0	AT!F386
ATIGA	2024	2024	0	AT!G386
ATIGA	2025	2025	0	AT!H386
ATIGA	2026	2026	0	AT!I386
ATIGA	2027	2027	0	AT!J386
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E388
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F388
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G388

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H388
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I388
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J388
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E386
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F386
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G386
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H386
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I386
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J386
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F386
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H385
AIFTA	30/12/2022	2022	18	AI!F388
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G388
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H388
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I388
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J388
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K388
VKFTA	2022	2022	0	VK!E386
VKFTA	2023	2023	0	VK!F386
VKFTA	2024	2024	0	VK!G386
VKFTA	2025	2025	0	VK!H386
VKFTA	2026	2026	0	VK!I386
VKFTA	2027	2027	0	VK!J386
VCFTA	2022	2022	4	VC!D387
VCFTA	2023	2023	2	VC!E387
VCFTA	2024	2024	0	VC!F387

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G387
VCFTA	2026	2026	0	VC!H387
VCFTA	2027	2027	0	VC!I387
VN-EAEU	2022	2022	0	EAV!D388
VN-EAEU	2023	2023	0	EAV!E388
VN-EAEU	2024	2024	0	EAV!F388
VN-EAEU	2025	2025	0	EAV!G388
VN-EAEU	2026	2026	0	EAV!H388
VN-EAEU	2027	2027	0	EAV!I388
AHKFTA	2022	2022	15	AKH!D387
AHKFTA	2023	2023	15	AKH!E387
AHKFTA	2024	2024	15	AKH!F387
AHKFTA	2025	2025	15	AKH!G387
AHKFTA	2026	2026	15	AKH!H387
AHKFTA	2027	2027	15	AKH!I387
EVFTA	2022	2022	3,7	EV-NK!D385
EVFTA	2023	2023	0	EV-NK!E385
EVFTA	2024	2024	0	EV-NK!F385
EVFTA	2025	2025	0	EV-NK!G385
EVFTA	2026	2026	0	EV-NK!H385
EVFTA	2027	2027	0	EV-NK!I385
UKVFTA	2022	2022	3,7	UKV!D387
UKVFTA	2023	2023	0	UKV!E387
UKVFTA	2024	2024	0	UKV!F387
UKVFTA	2025	2025	0	UKV!G387
UKVFTA	2026	2026	0	UKV!H387

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I387
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D387
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E387
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F387
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G387
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H387
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I387
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J387
RCEP A	2022	2022	13,5	RCEPT-A!D386
RCEP A	2023	2023	12	RCEPT-A!E386
RCEP A	2024	2024	10,5	RCEPT-A!F386
RCEP A	2025	2025	9	RCEPT-A!G386
RCEP A	2026	2026	7,5	RCEPT-A!H386
RCEP A	2027	2027	6	RCEPT-A!I386
RCEP B	2022	2022	13,5	B!D386
RCEP B	2023	2023	12	B!E386
RCEP B	2024	2024	10,5	B!F386
RCEP B	2025	2025	9	B!G386
RCEP B	2026	2026	7,5	B!H386
RCEP B	2027	2027	6	B!I386
RCEP C	2022	2022	13,5	C!D386
RCEP C	2023	2023	12	C!E386
RCEP C	2024	2024	10,5	C!F386
RCEP C	2025	2025	9	C!G386
RCEP C	2026	2026	7,5	C!H386
RCEP C	2027	2027	6	C!I386

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D386
RCEP D	2023	2023	12,3	D!E386
RCEP D	2024	2024	10,9	D!F386
RCEP D	2025	2025	9,5	D!G386
RCEP D	2026	2026	8,2	D!H386
RCEP D	2027	2027	6,8	D!I386
RCEP E	2022	2022	13,5	E!D386
RCEP E	2023	2023	12	E!E386
RCEP E	2024	2024	10,5	E!F386
RCEP E	2025	2025	9	E!G386
RCEP E	2026	2026	7,5	E!H386
RCEP E	2027	2027	6	E!I386
RCEP F	2022	2022	13,5	F!D386
RCEP F	2023	2023	12	F!E386
RCEP F	2024	2024	10,5	F!F386
RCEP F	2025	2025	9	F!G386
RCEP F	2026	2026	7,5	F!H386
RCEP F	2027	2027	6	F!I386
VIFTA	2024	2024	*	VI!F368
VIFTA	2025	2025	*	VI!G368
VIFTA	2026	2026	*	VI!H368
VIFTA	2027	2027	*	VI!I368

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 15%, AIFTA 15%, AJCEP 30%, VJEPA 30%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 0303.49 has 2 lines; 0303.49.90 is distinguished from its siblings by: Other.	0303.49.10 Longtail tuna (Thunnus tonggol)	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	0303.49.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0303.49.90	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 0303.49.90. 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 15% for 0303.49.90 was checked against BT2026 (cell BT2026!N391), 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.