Vietnam Tariff Intelligence

HS 0303.89.29 detail

HS code	0303.89.29
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: / - - - - Other
Unit	kg
Generated	01/11/2026 23:48:27
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/03038929/

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!K434
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N434
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q434
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ434
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!E428
ATIGA	2022	2022	0	AT!E429
ATIGA	2023	2023	0	AT!F429
ATIGA	2024	2024	0	AT!G429
ATIGA	2025	2025	0	AT!H429
ATIGA	2026	2026	0	AT!I429
ATIGA	2027	2027	0	AT!J429
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E431
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F431
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G431

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H431
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I431
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J431
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E429
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F429
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G429
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H429
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I429
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J429
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F429
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H428
AIFTA	30/12/2022	2022	18	AI!F431
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G431
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H431
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I431
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J431
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K431
VKFTA	2022	2022	0	VK!E429
VKFTA	2023	2023	0	VK!F429
VKFTA	2024	2024	0	VK!G429
VKFTA	2025	2025	0	VK!H429
VKFTA	2026	2026	0	VK!I429
VKFTA	2027	2027	0	VK!J429
VCFTA	2022	2022	8	VC!D430
VCFTA	2023	2023	6	VC!E430
VCFTA	2024	2024	5	VC!F430

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G430
VCFTA	2026	2026	5	VC!H430
VCFTA	2027	2027	5	VC!I430
VN-EAEU	2022	2022	0	EAV!D431
VN-EAEU	2023	2023	0	EAV!E431
VN-EAEU	2024	2024	0	EAV!F431
VN-EAEU	2025	2025	0	EAV!G431
VN-EAEU	2026	2026	0	EAV!H431
VN-EAEU	2027	2027	0	EAV!I431
AHKFTA	2022	2022	12	AKH!D430
AHKFTA	2023	2023	8	AKH!E430
AHKFTA	2024	2024	8	AKH!F430
AHKFTA	2025	2025	4	AKH!G430
AHKFTA	2026	2026	4	AKH!H430
AHKFTA	2027	2027	0	AKH!I430
EVFTA	2022	2022	5	EV-NK!D428
EVFTA	2023	2023	0	EV-NK!E428
EVFTA	2024	2024	0	EV-NK!F428
EVFTA	2025	2025	0	EV-NK!G428
EVFTA	2026	2026	0	EV-NK!H428
EVFTA	2027	2027	0	EV-NK!I428
UKVFTA	2022	2022	5	UKV!D430
UKVFTA	2023	2023	0	UKV!E430
UKVFTA	2024	2024	0	UKV!F430
UKVFTA	2025	2025	0	UKV!G430
UKVFTA	2026	2026	0	UKV!H430

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I430
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D430
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E430
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F430
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G430
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H430
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I430
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J430
RCEP A	2022	2022	18	RCEPT-A!D429
RCEP A	2023	2023	16	RCEPT-A!E429
RCEP A	2024	2024	14	RCEPT-A!F429
RCEP A	2025	2025	12	RCEPT-A!G429
RCEP A	2026	2026	10	RCEPT-A!H429
RCEP A	2027	2027	8	RCEPT-A!I429
RCEP B	2022	2022	18	B!D429
RCEP B	2023	2023	16	B!E429
RCEP B	2024	2024	14	B!F429
RCEP B	2025	2025	12	B!G429
RCEP B	2026	2026	10	B!H429
RCEP B	2027	2027	8	B!I429
RCEP C	2022	2022	18	C!D429
RCEP C	2023	2023	16	C!E429
RCEP C	2024	2024	14	C!F429
RCEP C	2025	2025	12	C!G429
RCEP C	2026	2026	10	C!H429
RCEP C	2027	2027	8	C!I429

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D429
RCEP D	2023	2023	16,4	D!E429
RCEP D	2024	2024	14,5	D!F429
RCEP D	2025	2025	12,7	D!G429
RCEP D	2026	2026	10,9	D!H429
RCEP D	2027	2027	9,1	D!I429
RCEP E	2022	2022	18	E!D429
RCEP E	2023	2023	16	E!E429
RCEP E	2024	2024	14	E!F429
RCEP E	2025	2025	12	E!G429
RCEP E	2026	2026	10	E!H429
RCEP E	2027	2027	8	E!I429
RCEP F	2022	2022	18	F!D429
RCEP F	2023	2023	16	F!E429
RCEP F	2024	2024	14	F!F429
RCEP F	2025	2025	12	F!G429
RCEP F	2026	2026	10	F!H429
RCEP F	2027	2027	8	F!I429
VIFTA	2024	2024	*	VI!F411
VIFTA	2025	2025	*	VI!G411
VIFTA	2026	2026	*	VI!H411
VIFTA	2027	2027	*	VI!I411

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0303.89 has 14 lines; 0303.89.29 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 0303.89.29. 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 0303.89.29 was checked against BT2026 (cell BT2026!N434), 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.