Vietnam Tariff Intelligence

HS 0304.99.90 detail

HS code	0304.99.90
Description	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Other, frozen: / - - Other: / - - - Other
Unit	kg
Generated	09/11/2026 14:49:02
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/03049990/

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!K498
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N498
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q498
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ498
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(-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
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	3	3%	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)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
RCEP (Annex D)	8,2	8.2%	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
VIFTA	15	15%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E493
ATIGA	2022	2022	0	AT!E494
ATIGA	2023	2023	0	AT!F494
ATIGA	2024	2024	0	AT!G494
ATIGA	2025	2025	0	AT!H494
ATIGA	2026	2026	0	AT!I494
ATIGA	2027	2027	0	AT!J494
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E496
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F496
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G496

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H496
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I496
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J496
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E496
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F496
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G496
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H496
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I496
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J496
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F494
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H493
AIFTA	30/12/2022	2022	18	AI!F496
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G496
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H496
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I496
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J496
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K496
VKFTA	2022	2022	0	VK!E494
VKFTA	2023	2023	0	VK!F494
VKFTA	2024	2024	0	VK!G494
VKFTA	2025	2025	0	VK!H494
VKFTA	2026	2026	0	VK!I494
VKFTA	2027	2027	0	VK!J494
VCFTA	2022	2022	22	VC!D495
VCFTA	2023	2023	22	VC!E495
VCFTA	2024	2024	5	VC!F495

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G495
VCFTA	2026	2026	5	VC!H495
VCFTA	2027	2027	5	VC!I495
VN-EAEU	2022	2022	0	EAV!D498
VN-EAEU	2023	2023	0	EAV!E498
VN-EAEU	2024	2024	0	EAV!F498
VN-EAEU	2025	2025	0	EAV!G498
VN-EAEU	2026	2026	0	EAV!H498
VN-EAEU	2027	2027	0	EAV!I498
AHKFTA	2022	2022	9	AKH!D495
AHKFTA	2023	2023	6	AKH!E495
AHKFTA	2024	2024	6	AKH!F495
AHKFTA	2025	2025	3	AKH!G495
AHKFTA	2026	2026	3	AKH!H495
AHKFTA	2027	2027	0	AKH!I495
EVFTA	2022	2022	3,7	EV-NK!D495
EVFTA	2023	2023	0	EV-NK!E495
EVFTA	2024	2024	0	EV-NK!F495
EVFTA	2025	2025	0	EV-NK!G495
EVFTA	2026	2026	0	EV-NK!H495
EVFTA	2027	2027	0	EV-NK!I495
UKVFTA	2022	2022	3,7	UKV!D497
UKVFTA	2023	2023	0	UKV!E497
UKVFTA	2024	2024	0	UKV!F497
UKVFTA	2025	2025	0	UKV!G497
UKVFTA	2026	2026	0	UKV!H497

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I497
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D495
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E495
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F495
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G495
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H495
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I495
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J495
RCEP A	2022	2022	13,5	RCEPT-A!D494
RCEP A	2023	2023	12	RCEPT-A!E494
RCEP A	2024	2024	10,5	RCEPT-A!F494
RCEP A	2025	2025	9	RCEPT-A!G494
RCEP A	2026	2026	7,5	RCEPT-A!H494
RCEP A	2027	2027	6	RCEPT-A!I494
RCEP B	2022	2022	13,5	B!D494
RCEP B	2023	2023	12	B!E494
RCEP B	2024	2024	10,5	B!F494
RCEP B	2025	2025	9	B!G494
RCEP B	2026	2026	7,5	B!H494
RCEP B	2027	2027	6	B!I494
RCEP C	2022	2022	13,5	C!D494
RCEP C	2023	2023	12	C!E494
RCEP C	2024	2024	10,5	C!F494
RCEP C	2025	2025	9	C!G494
RCEP C	2026	2026	7,5	C!H494
RCEP C	2027	2027	6	C!I494

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	13,6	D!D494
RCEP D	2023	2023	12,3	D!E494
RCEP D	2024	2024	10,9	D!F494
RCEP D	2025	2025	9,5	D!G494
RCEP D	2026	2026	8,2	D!H494
RCEP D	2027	2027	6,8	D!I494
RCEP E	2022	2022	13,5	E!D494
RCEP E	2023	2023	12	E!E494
RCEP E	2024	2024	10,5	E!F494
RCEP E	2025	2025	9	E!G494
RCEP E	2026	2026	7,5	E!H494
RCEP E	2027	2027	6	E!I494
RCEP F	2022	2022	13,5	F!D494
RCEP F	2023	2023	12	F!E494
RCEP F	2024	2024	10,5	F!F494
RCEP F	2025	2025	9	F!G494
RCEP F	2026	2026	7,5	F!H494
RCEP F	2027	2027	6	F!I494
VIFTA	2024	2024	15	VI!F475
VIFTA	2025	2025	15	VI!G475
VIFTA	2026	2026	15	VI!H475
VIFTA	2027	2027	15	VI!I475

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-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	AIFTA 15%, VIFTA 15%: 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 0304.99 has 2 lines; 0304.99.90 is distinguished from its siblings by: Other.	0304.99.10 Surimi (minced fish meat)	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	0304.99.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0304.99.90	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 0304.99.90. 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 0304.99.90 was checked against BT2026 (cell BT2026!N498), 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)*

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.