Vietnam Tariff Intelligence

HS 0303.59.90 detail

HS code	0303.59.90
Description	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), Indian mackerels (Rastrelliger spp.), seerfishes (Scomberomorus spp.), jack and horse mackerel (Trachurus spp.), jacks, crevalles (Caranx spp.), cobia (Rachycentron canadum), silver pomfrets (Pampus spp.), Pacific saury (Cololabis saira), scads (Decapterus spp.), capelin (Mallotus villosus), swordfish (Xiphias gladius), Kawakawa (Euthynnus affinis), bonitos (Sarda spp.), marlins, sailfishes, spearfish (Istiophoridae), excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Other: / - - - Other
Unit	kg
Generated	19/11/2026 06:12:07
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://www.vietnamtariff.com/hs-code/03035990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K404
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N404
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q404
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ404
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
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
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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	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 F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
AHKFTA	10	10%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E398
ATIGA	2022	2022	0	AT!E399
ATIGA	2023	2023	0	AT!F399
ATIGA	2024	2024	0	AT!G399
ATIGA	2025	2025	0	AT!H399
ATIGA	2026	2026	0	AT!I399
ATIGA	2027	2027	0	AT!J399
AJCEP	30/12/2022 - 31/3/2023	2022	30	AJ!E401

FTA	Period	Year	Source value	Source
AJCEP	01/4/2023 - 31/3/2024	2023	30	AJ!F401
AJCEP	01/4/2024 - 31/3/2025	2024	30	AJ!G401
AJCEP	01/4/2025 - 31/3/2026	2025	30	AJ!H401
AJCEP	01/4/2026 - 31/3/2027	2026	30	AJ!I401
AJCEP	01/4/2027 - 31/3/2028	2027	30	AJ!J401
VJEPA	30/12/2022 - 31/3/2023	2022	30	VJ!E399
VJEPA	01/4/2023 - 31/3/2024	2023	30	VJ!F399
VJEPA	01/4/2024 - 31/3/2025	2024	30	VJ!G399
VJEPA	01/4/2025 - 31/3/2026	2025	30	VJ!H399
VJEPA	01/4/2026 - 31/3/2027	2026	30	VJ!I399
VJEPA	01/4/2027 - 31/3/2028	2027	30	VJ!J399
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F399
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H398
AIFTA	30/12/2022	2022	18	AI!F401
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G401
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H401
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I401
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J401
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K401
VKFTA	2022	2022	0	VK!E399
VKFTA	2023	2023	0	VK!F399
VKFTA	2024	2024	0	VK!G399
VKFTA	2025	2025	0	VK!H399
VKFTA	2026	2026	0	VK!I399
VKFTA	2027	2027	0	VK!J399
VCFTA	2022	2022	21	VC!D400

FTA	Period	Year	Source value	Source
VCFTA	2023	2023	21	VC!E400
VCFTA	2024	2024	5	VC!F400
VCFTA	2025	2025	5	VC!G400
VCFTA	2026	2026	5	VC!H400
VCFTA	2027	2027	5	VC!I400
VN-EAEU	2022	2022	0	EAV!D401
VN-EAEU	2023	2023	0	EAV!E401
VN-EAEU	2024	2024	0	EAV!F401
VN-EAEU	2025	2025	0	EAV!G401
VN-EAEU	2026	2026	0	EAV!H401
VN-EAEU	2027	2027	0	EAV!I401
AHKFTA	2022	2022	10	AKH!D400
AHKFTA	2023	2023	10	AKH!E400
AHKFTA	2024	2024	10	AKH!F400
AHKFTA	2025	2025	10	AKH!G400
AHKFTA	2026	2026	10	AKH!H400
AHKFTA	2027	2027	10	AKH!I400
EVFTA	2022	2022	2,5	EV-NK!D398
EVFTA	2023	2023	0	EV-NK!E398
EVFTA	2024	2024	0	EV-NK!F398
EVFTA	2025	2025	0	EV-NK!G398
EVFTA	2026	2026	0	EV-NK!H398
EVFTA	2027	2027	0	EV-NK!I398
UKVFTA	2022	2022	2,5	UKV!D400
UKVFTA	2023	2023	0	UKV!E400
UKVFTA	2024	2024	0	UKV!F400

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G400
UKVFTA	2026	2026	0	UKV!H400
UKVFTA	2027	2027	0	UKV!I400
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D400
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E400
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F400
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G400
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H400
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I400
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J400
RCEP A	2022	2022	9	RCEPT-A!D399
RCEP A	2023	2023	8	RCEPT-A!E399
RCEP A	2024	2024	7	RCEPT-A!F399
RCEP A	2025	2025	6	RCEPT-A!G399
RCEP A	2026	2026	5	RCEPT-A!H399
RCEP A	2027	2027	4	RCEPT-A!I399
RCEP B	2022	2022	9	B!D399
RCEP B	2023	2023	8	B!E399
RCEP B	2024	2024	7	B!F399
RCEP B	2025	2025	6	B!G399
RCEP B	2026	2026	5	B!H399
RCEP B	2027	2027	4	B!I399
RCEP C	2022	2022	9	C!D399
RCEP C	2023	2023	8	C!E399
RCEP C	2024	2024	7	C!F399
RCEP C	2025	2025	6	C!G399

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	5	C!H399
RCEP C	2027	2027	4	C!I399
RCEP D	2022	2022	9,1	D!D399
RCEP D	2023	2023	8,2	D!E399
RCEP D	2024	2024	7,3	D!F399
RCEP D	2025	2025	6,4	D!G399
RCEP D	2026	2026	5,5	D!H399
RCEP D	2027	2027	4,5	D!I399
RCEP E	2022	2022	9	E!D399
RCEP E	2023	2023	8	E!E399
RCEP E	2024	2024	7	E!F399
RCEP E	2025	2025	6	E!G399
RCEP E	2026	2026	5	E!H399
RCEP E	2027	2027	4	E!I399
RCEP F	2022	2022	9	F!D399
RCEP F	2023	2023	8	F!E399
RCEP F	2024	2024	7	F!F399
RCEP F	2025	2025	6	F!G399
RCEP F	2026	2026	5	F!H399
RCEP F	2027	2027	4	F!I399
VIFTA	2024	2024	6.7	VI!F381
VIFTA	2025	2025	3.3	VI!G381
VIFTA	2026	2026	0	VI!H381
VIFTA	2027	2027	0	VI!I381

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 10%, AIFTA 15%, AJCEP 30%, VJEPA 30%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 0303.59 has 3 lines; 0303.59.90 is distinguished from its siblings by: Other.	0303.59.10 Indian mackerels (Rastrelliger kanagurta); Island mackerels (Rastrelliger faughni); 0303.59.20 Silver pomfrets (Pampus spp.)	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 0303.59.90. 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 10% for 0303.59.90 was checked against BT2026 (cell BT2026!N404), 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.