

Dettaglio SA 0302.89.16

|                      |                                                                                                                                                                                                                                                                                                                                     |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 0302.89.16                                                                                                                                                                                                                                                                                                                          |
| Descrizione          | 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: / - - - Marine fish: / - - - - Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyraena barracuda) |
| Unità                | kg                                                                                                                                                                                                                                                                                                                                  |
| Generato il          | 15/10/2026 04:27:19                                                                                                                                                                                                                                                                                                                 |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                          |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                        |
| Link                 | <a href="https://www.tariff.victorws.com/hs-code/03028916/">https://www.tariff.victorws.com/hs-code/03028916/</a>                                                                                                                                                                                                                   |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota                      | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|-------------------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 18                | 18%                           | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K347  |
| Preferenziale (NPF)              | 12                | 12%                           | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N347  |
| IVA                              | */5/8/10          | * / 5 / 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q347  |
| Imposta speciale sui consumi     |                   | Nessun dato                   |                |            |              |
| Imposta ambientale               |                   | Nessun dato                   |                |            |              |
| Dazio all'esportazione           | 0                 | 0%                            | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ347 |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato                   |                |            |              |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato                   |                |            |              |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato                   |                |            |              |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |                |                         |                            |                                        |                                   |                |            |
|-------------------|----------------|-------------------------|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA           | 0              | 0%                      | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA             | 0              | 0%                      | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0              | 0%                      | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0(-MY, KR, TH) | 0% (eccetto MY, KR, TH) | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0              | 0%                      | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0              | 0%                      | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0              | 0%                      | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0              | 0%                      | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| VCFTA             | 0              | 0%                      | Tariffa consolidata BT2026 | 2026                                   | VC                                | 112/2022/NĐ-CP | Ad valorem |
| VJEPA             | 0              | 0%                      | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ                      | 124/2022/NĐ-CP | Ad valorem |
| VKFTA             | 0              | 0%                      | Tariffa consolidata BT2026 | 2026                                   | VK                                | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU           | 0              | 0%                      | Tariffa consolidata BT2026 | 2026                                   | EAV                               | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO            | 0              | 0%                      | Tariffa consolidata BT2026 |                                        | S                                 | 206/2025/NĐ-CP | Ad valorem |
| AHKFTA            | 2              | 2%                      | Tariffa consolidata BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 6              | 6%                      | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 6              | 6%                      | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                   |     |                   |                            |                         |                                   |                |                     |
|-------------------|-----|-------------------|----------------------------|-------------------------|-----------------------------------|----------------|---------------------|
| RCEP (Allegato C) | 6   | 6%                | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato E) | 6   | 6%                | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato F) | 6   | 6%                | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| RCEP (Allegato D) | 6,5 | 6,5%              | Tariffa consolidata BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem          |
| VN-CAM            |     | Nessun dato       | Nessun dato                |                         | S                                 | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU              |     | Nessun dato       | Nessun dato                |                         | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | Nessun dato         |
| AIFTA             | 15  | 15%               | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026 | AI                                | 122/2022/NĐ-CP | Ad valorem          |
| VIFTA             | *   | * non ammissibile | Tariffa consolidata BT2026 | 2026                    | Form VI (verify)                  | 131/2024/NĐ-CP | Non ammissibile (*) |

Storico delle aliquote / riduzione per anno

| FTA   | Periodo                                | Anno | Valore di origine | Fonte   |
|-------|----------------------------------------|------|-------------------|---------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E340 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E341 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F341 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G341 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H341 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I341 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J341 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2                 | AJ!E343 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F343 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G343 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H343 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte     |
|---------|----------------------------------------|------|-------------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I343   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J343   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E341   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F341   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G341   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H341   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I341   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J341   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F341   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H340 |
| AIFTA   | 30/12/2022                             | 2022 | 18                | AI!F343   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 17                | AI!G343   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 16                | AI!H343   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 15                | AI!I343   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 15                | AI!J343   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 15                | AI!K343   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E341   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F341   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G341   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H341   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I341   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J341   |
| VCFTA   | 2022                                   | 2022 | 4                 | VC!D342   |
| VCFTA   | 2023                                   | 2023 | 2                 | VC!E342   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F342   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G342   |

| FTA     | Periodo | Anno | Valore di origine | Fonte      |
|---------|---------|------|-------------------|------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H342    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I342    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D343   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E343   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F343   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G343   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H343   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I343   |
| AHKFTA  | 2022    | 2022 | 7                 | AKH!D342   |
| AHKFTA  | 2023    | 2023 | 5                 | AKH!E342   |
| AHKFTA  | 2024    | 2024 | 5                 | AKH!F342   |
| AHKFTA  | 2025    | 2025 | 2                 | AKH!G342   |
| AHKFTA  | 2026    | 2026 | 2                 | AKH!H342   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I342   |
| EVFTA   | 2022    | 2022 | 3                 | EV-NK!D340 |
| EVFTA   | 2023    | 2023 | 0                 | EV-NK!E340 |
| EVFTA   | 2024    | 2024 | 0                 | EV-NK!F340 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G340 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H340 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I340 |
| UKVFTA  | 2022    | 2022 | 3                 | UKV!D342   |
| UKVFTA  | 2023    | 2023 | 0                 | UKV!E342   |
| UKVFTA  | 2024    | 2024 | 0                 | UKV!F342   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G342   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H342   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I342   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte        |
|--------|---------|----------------|-------------------|--------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D342   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E342   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F342   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G342   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H342   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I342   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J342   |
| RCEP A | 2022    | 2022           | 10,8              | RCEPT-A!D341 |
| RCEP A | 2023    | 2023           | 9,6               | RCEPT-A!E341 |
| RCEP A | 2024    | 2024           | 8,4               | RCEPT-A!F341 |
| RCEP A | 2025    | 2025           | 7,2               | RCEPT-A!G341 |
| RCEP A | 2026    | 2026           | 6                 | RCEPT-A!H341 |
| RCEP A | 2027    | 2027           | 4,8               | RCEPT-A!I341 |
| RCEP B | 2022    | 2022           | 10,8              | B!D341       |
| RCEP B | 2023    | 2023           | 9,6               | B!E341       |
| RCEP B | 2024    | 2024           | 8,4               | B!F341       |
| RCEP B | 2025    | 2025           | 7,2               | B!G341       |
| RCEP B | 2026    | 2026           | 6                 | B!H341       |
| RCEP B | 2027    | 2027           | 4,8               | B!I341       |
| RCEP C | 2022    | 2022           | 10,8              | C!D341       |
| RCEP C | 2023    | 2023           | 9,6               | C!E341       |
| RCEP C | 2024    | 2024           | 8,4               | C!F341       |
| RCEP C | 2025    | 2025           | 7,2               | C!G341       |
| RCEP C | 2026    | 2026           | 6                 | C!H341       |
| RCEP C | 2027    | 2027           | 4,8               | C!I341       |
| RCEP D | 2022    | 2022           | 10,9              | D!D341       |

| FTA    | Periodo | Anno | Valore di origine | Fonte   |
|--------|---------|------|-------------------|---------|
| RCEP D | 2023    | 2023 | 9,8               | D!E341  |
| RCEP D | 2024    | 2024 | 8,7               | D!F341  |
| RCEP D | 2025    | 2025 | 7,6               | D!G341  |
| RCEP D | 2026    | 2026 | 6,5               | D!H341  |
| RCEP D | 2027    | 2027 | 5,5               | D!I341  |
| RCEP E | 2022    | 2022 | 10,8              | E!D341  |
| RCEP E | 2023    | 2023 | 9,6               | E!E341  |
| RCEP E | 2024    | 2024 | 8,4               | E!F341  |
| RCEP E | 2025    | 2025 | 7,2               | E!G341  |
| RCEP E | 2026    | 2026 | 6                 | E!H341  |
| RCEP E | 2027    | 2027 | 4,8               | E!I341  |
| RCEP F | 2022    | 2022 | 10,8              | F!D341  |
| RCEP F | 2023    | 2023 | 9,6               | F!E341  |
| RCEP F | 2024    | 2024 | 8,4               | F!F341  |
| RCEP F | 2025    | 2025 | 7,2               | F!G341  |
| RCEP F | 2026    | 2026 | 6                 | F!H341  |
| RCEP F | 2027    | 2027 | 4,8               | F!I341  |
| VIFTA  | 2024    | 2024 | *                 | VI!F324 |
| VIFTA  | 2025    | 2025 | *                 | VI!G324 |
| VIFTA  | 2026    | 2026 | *                 | VI!H324 |
| VIFTA  | 2027    | 2027 | *                 | VI!I324 |

### Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                      |                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                               |                    |                                                                                                              |                                                  |
|---------|--------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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.                                                            | Atto citato nella fonte; validità non verificata |
| 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.                                                            | Atto citato nella fonte; validità non verificata |
| FTA-013 | YELLOW | FTA rate not lower than MFN                          | AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.                                                                 | MFN 12%                                                                                                                                                                                                                                                                                                                                                                                                       |                    | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Non verificato – controllo necessario            |
| HS-003  | YELLOW | Classification Review Required – similar lines exist | Subheading 0302.89 has 14 lines; 0302.89.16 is distinguished from its siblings by: Torpedo scads (Megalaspis cordyla), spotted sicklefish (Drepane punctata) and great barracudas (Sphyraena barracuda). | 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); 0302.89.17 Black pomfrets (Parastromatus niger) | 31/2022/TT-BTC     | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario            |
| 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.                                               | Non verificato – controllo necessario            |
| 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).              | Non verificato – controllo necessario            |

|        |       |                                                            |                                                                                                     |  |               |                                                                                                          |                                                   |
|--------|-------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| TR-004 | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0302.89.16. This does NOT mean there is no risk.        |  |               | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato – controllo necessario             |
| DQ-001 | GREEN | MFN rate present in the source                             | The MFN rate 12% for 0302.89.16 was checked against BT2026 (cell BT2026!N347), 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. | Verificato rispetto al file tariffario di origine |

Politica della voce

| Politica della voce                                                          |
|------------------------------------------------------------------------------|
| 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)* |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.