Vietnam Tariff Intelligence

# HS 0307.59.30 detail

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|---|---|
| **HS code** | 0307.59.30 |
| **Description** | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process / - Octopus (Octopus spp.): / - - Other: / - - - Smoked |
| **Unit** | kg |
| **Generated** | 04/11/2026 12:53:37 |
| **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://mail.vietnamtariff.com/hs-code/03075930/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 37.5 | 37.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K714 |
| Preferential (MFN) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N714 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q714 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ714 |
| 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 (-MM) | 0% (except MM) | 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 | 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 |
| 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 |
| AANZFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| AHKFTA | 5 | 5% | Consolidated BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 5 | 5% | Consolidated BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| VCFTA | 16 | 16% | Consolidated BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Annex A) | 16,7 | 16.7% | 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 B) | 16,7 | 16.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 16,7 | 16.7% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 18,8 | 18.8% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 25 | 25% | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VIFTA | 25 | 25% | 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!E712 |
| ATIGA | 2022 | 2022 | 0 | AT!E713 |
| ATIGA | 2023 | 2023 | 0 | AT!F713 |
| ATIGA | 2024 | 2024 | 0 | AT!G713 |
| ATIGA | 2025 | 2025 | 0 | AT!H713 |
| ATIGA | 2026 | 2026 | 0 | AT!I713 |
| ATIGA | 2027 | 2027 | 0 | AT!J713 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E715 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F715 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G715 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H715 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I715 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J715 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E717 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F717 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G717 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H717 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I717 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J717 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F719 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H714 |
| AIFTA | 30/12/2022 | 2022 | 5 | AI!F715 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 5 | AI!G715 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 5 | AI!H715 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 5 | AI!I715 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 5 | AI!J715 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 5 | AI!K715 |
| VKFTA | 2022 | 2022 | 0 | VK!E713 |
| VKFTA | 2023 | 2023 | 0 | VK!F713 |
| VKFTA | 2024 | 2024 | 0 | VK!G713 |
| VKFTA | 2025 | 2025 | 0 | VK!H713 |
| VKFTA | 2026 | 2026 | 0 | VK!I713 |
| VKFTA | 2027 | 2027 | 0 | VK!J713 |
| VCFTA | 2022 | 2022 | 25 | VC!D724 |
| VCFTA | 2023 | 2023 | 25 | VC!E724 |
| VCFTA | 2024 | 2024 | 16 | VC!F724 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 16 | VC!G724 |
| VCFTA | 2026 | 2026 | 16 | VC!H724 |
| VCFTA | 2027 | 2027 | 16 | VC!I724 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D721 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E721 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F721 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G721 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H721 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I721 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D730 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E730 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F730 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G730 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H730 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I730 |
| EVFTA | 2022 | 2022 | 6,2 | EV-NK!D714 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E714 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F714 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G714 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H714 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I714 |
| UKVFTA | 2022 | 2022 | 6,2 | UKV!D716 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E716 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F716 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G716 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H716 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I716 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D714 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E714 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F714 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G714 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H714 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I714 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J714 |
| RCEP A | 2022 | 2022 | 23,3 | RCEPT-A!D717 |
| RCEP A | 2023 | 2023 | 21,7 | RCEPT-A!E717 |
| RCEP A | 2024 | 2024 | 20 | RCEPT-A!F717 |
| RCEP A | 2025 | 2025 | 18,3 | RCEPT-A!G717 |
| RCEP A | 2026 | 2026 | 16,7 | RCEPT-A!H717 |
| RCEP A | 2027 | 2027 | 15 | RCEPT-A!I717 |
| RCEP B | 2022 | 2022 | 23,3 | B!D717 |
| RCEP B | 2023 | 2023 | 21,7 | B!E717 |
| RCEP B | 2024 | 2024 | 20 | B!F717 |
| RCEP B | 2025 | 2025 | 18,3 | B!G717 |
| RCEP B | 2026 | 2026 | 16,7 | B!H717 |
| RCEP B | 2027 | 2027 | 15 | B!I717 |
| RCEP C | 2022 | 2022 | 23,8 | C!D717 |
| RCEP C | 2023 | 2023 | 22,5 | C!E717 |
| RCEP C | 2024 | 2024 | 21,3 | C!F717 |
| RCEP C | 2025 | 2025 | 20 | C!G717 |
| RCEP C | 2026 | 2026 | 18,8 | C!H717 |
| RCEP C | 2027 | 2027 | 17,5 | C!I717 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 25 | D!D717 |
| RCEP D | 2023 | 2023 | 25 | D!E717 |
| RCEP D | 2024 | 2024 | 25 | D!F717 |
| RCEP D | 2025 | 2025 | 25 | D!G717 |
| RCEP D | 2026 | 2026 | 25 | D!H717 |
| RCEP D | 2027 | 2027 | 25 | D!I717 |
| RCEP E | 2022 | 2022 | 25 | E!D717 |
| RCEP E | 2023 | 2023 | 25 | E!E717 |
| RCEP E | 2024 | 2024 | 25 | E!F717 |
| RCEP E | 2025 | 2025 | 25 | E!G717 |
| RCEP E | 2026 | 2026 | 25 | E!H717 |
| RCEP E | 2027 | 2027 | 25 | E!I717 |
| RCEP F | 2022 | 2022 | 23,3 | F!D717 |
| RCEP F | 2023 | 2023 | 21,7 | F!E717 |
| RCEP F | 2024 | 2024 | 20 | F!F717 |
| RCEP F | 2025 | 2025 | 18,3 | F!G717 |
| RCEP F | 2026 | 2026 | 16,7 | F!H717 |
| RCEP F | 2027 | 2027 | 15 | F!I717 |
| VIFTA | 2024 | 2024 | 25 | VI!F703 |
| VIFTA | 2025 | 2025 | 25 | VI!G703 |
| VIFTA | 2026 | 2026 | 25 | VI!H703 |
| VIFTA | 2027 | 2027 | 25 | VI!I703 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) | | 42/2019/TT-BCT, 34/2025/TT-BCT | Read the referenced instruments. | Instrument cited in source; validity not verified |
| FTA-013 | YELLOW | FTA rate not lower than MFN | RCEP (Annex D) 25%, RCEP (Annex E) 25%, VIFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving. | MFN 25% | | 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 0307.59 has 2 lines; 0307.59.30 is distinguished from its siblings by: Smoked. | 0307.59.20 Dried, salted or in brine | 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 "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 0307.59.30. 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 25% for 0307.59.30 was checked against BT2026 (cell BT2026!N714), 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 |
|---|
| Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |

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.