Vietnam Tariff Intelligence

HS 0308.30.50 detail

HS code	0308.30.50
Description	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process / - Jellyfish (Rhopilema spp.): / - - Smoked
Unit	kg
Generated	11/11/2026 16:09:24
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/03083050/

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!K773
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N773
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q773
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ773
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
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

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
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
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!E772
ATIGA	2022	2022	0	AT!E773
ATIGA	2023	2023	0	AT!F773
ATIGA	2024	2024	0	AT!G773
ATIGA	2025	2025	0	AT!H773
ATIGA	2026	2026	0	AT!I773
ATIGA	2027	2027	0	AT!J773
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E775
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F775
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G775
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H775

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I775
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J775
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E777
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F777
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G777
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H777
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I777
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J777
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F779
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H774
AIFTA	30/12/2022	2022	5	AI!F775
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G775
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H775
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I775
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J775
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K775
VKFTA	2022	2022	0	VK!E773
VKFTA	2023	2023	0	VK!F773
VKFTA	2024	2024	0	VK!G773
VKFTA	2025	2025	0	VK!H773
VKFTA	2026	2026	0	VK!I773
VKFTA	2027	2027	0	VK!J773
VCFTA	2022	2022	25	VC!D784
VCFTA	2023	2023	25	VC!E784
VCFTA	2024	2024	16	VC!F784
VCFTA	2025	2025	16	VC!G784

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	16	VC!H784
VCFTA	2027	2027	16	VC!I784
VN-EAEU	2022	2022	0	EAV!D781
VN-EAEU	2023	2023	0	EAV!E781
VN-EAEU	2024	2024	0	EAV!F781
VN-EAEU	2025	2025	0	EAV!G781
VN-EAEU	2026	2026	0	EAV!H781
VN-EAEU	2027	2027	0	EAV!I781
AHKFTA	2022	2022	15	AKH!D790
AHKFTA	2023	2023	10	AKH!E790
AHKFTA	2024	2024	10	AKH!F790
AHKFTA	2025	2025	5	AKH!G790
AHKFTA	2026	2026	5	AKH!H790
AHKFTA	2027	2027	0	AKH!I790
EVFTA	2022	2022	6,2	EV-NK!D774
EVFTA	2023	2023	0	EV-NK!E774
EVFTA	2024	2024	0	EV-NK!F774
EVFTA	2025	2025	0	EV-NK!G774
EVFTA	2026	2026	0	EV-NK!H774
EVFTA	2027	2027	0	EV-NK!I774
UKVFTA	2022	2022	6,2	UKV!D776
UKVFTA	2023	2023	0	UKV!E776
UKVFTA	2024	2024	0	UKV!F776
UKVFTA	2025	2025	0	UKV!G776
UKVFTA	2026	2026	0	UKV!H776
UKVFTA	2027	2027	0	UKV!I776

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D774
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E774
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F774
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G774
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H774
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I774
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J774
RCEP A	2022	2022	23,3	RCEPT-A!D777
RCEP A	2023	2023	21,7	RCEPT-A!E777
RCEP A	2024	2024	20	RCEPT-A!F777
RCEP A	2025	2025	18,3	RCEPT-A!G777
RCEP A	2026	2026	16,7	RCEPT-A!H777
RCEP A	2027	2027	15	RCEPT-A!I777
RCEP B	2022	2022	23,3	B!D777
RCEP B	2023	2023	21,7	B!E777
RCEP B	2024	2024	20	B!F777
RCEP B	2025	2025	18,3	B!G777
RCEP B	2026	2026	16,7	B!H777
RCEP B	2027	2027	15	B!I777
RCEP C	2022	2022	23,8	C!D777
RCEP C	2023	2023	22,5	C!E777
RCEP C	2024	2024	21,3	C!F777
RCEP C	2025	2025	20	C!G777
RCEP C	2026	2026	18,8	C!H777
RCEP C	2027	2027	17,5	C!I777
RCEP D	2022	2022	25	D!D777

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E777
RCEP D	2024	2024	25	D!F777
RCEP D	2025	2025	25	D!G777
RCEP D	2026	2026	25	D!H777
RCEP D	2027	2027	25	D!I777
RCEP E	2022	2022	25	E!D777
RCEP E	2023	2023	25	E!E777
RCEP E	2024	2024	25	E!F777
RCEP E	2025	2025	25	E!G777
RCEP E	2026	2026	25	E!H777
RCEP E	2027	2027	25	E!I777
RCEP F	2022	2022	23,3	F!D777
RCEP F	2023	2023	21,7	F!E777
RCEP F	2024	2024	20	F!F777
RCEP F	2025	2025	18,3	F!G777
RCEP F	2026	2026	16,7	F!H777
RCEP F	2027	2027	15	F!I777
VIFTA	2024	2024	22.5	VI!F762
VIFTA	2025	2025	20	VI!G762
VIFTA	2026	2026	17.5	VI!H762
VIFTA	2027	2027	15	VI!I762

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%: 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 0308.30 has 5 lines; 0308.30.50 is distinguished from its siblings by: Smoked.	0308.30.10 Live; 0308.30.20 Fresh or chilled; 0308.30.30 Frozen; 0308.30.40 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 0308.30.50. 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 0308.30.50 was checked against BT2026 (cell BT2026!N773), 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.