Vietnam Tariff Intelligence

HS 0307.29.30 detail

HS code	0307.29.30
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 / - Scallops and other molluscs of the family Pectinidae: / - - Other: / - - - Dried, salted or in brine
Unit	kg
Generated	06/11/2026 03:34:05
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/03072930/

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!K679
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N679
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q679
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ679
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

AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AHKFTA	0/2	0 / 2 (several rates)	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Needs interpretation
AKFTA	0/0(-MY)	0/0(-MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Needs interpretation
RCEP (Annex A)	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex B)	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation

RCEP (Annex C)	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex D)	0/5,5	0 / 5,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex E)	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex F)	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
VCFTA	2/2	2 / 2 (several rates)	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Needs interpretation
VN-EAEU	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E677
ATIGA	2022	2022	0	AT!E678
ATIGA	2023	2023	0	AT!F678
ATIGA	2024	2024	0	AT!G678
ATIGA	2025	2025	0	AT!H678
ATIGA	2026	2026	0	AT!I678
ATIGA	2027	2027	0	AT!J678
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E680
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F680
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G680
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H680

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I680
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J680
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E682
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F682
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G682
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H682
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I682
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J682
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)			AK!680
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H679
AIFTA	30/12/2022	2022	0	AI!F680
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G680
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H680
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I680
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J680
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K680
VKFTA	2022	2022	0	VK!E678
VKFTA	2023	2023	0	VK!F678
VKFTA	2024	2024	0	VK!G678
VKFTA	2025	2025	0	VK!H678
VKFTA	2026	2026	0	VK!I678
VKFTA	2027	2027	0	VK!J678
VCFTA	2022	2022		VC!685
VCFTA	2023	2023		VC!685
VCFTA	2024	2024		VC!685
VCFTA	2025	2025		VC!685

FTA	Period	Year	Source value	Source
VCFTA	2026	2026		VC!685
VCFTA	2027	2027		VC!685
VN-EAEU	2022	2022		EAV!682
VN-EAEU	2023	2023		EAV!682
VN-EAEU	2024	2024		EAV!682
VN-EAEU	2025	2025		EAV!682
VN-EAEU	2026	2026		EAV!682
VN-EAEU	2027	2027		EAV!682
VNCU	2022	2022	0	VNCU!D163
VNCU	2023 - 2027		0	VNCU!E163
AHKFTA	2022	2022		AKH!691
AHKFTA	2023	2023		AKH!691
AHKFTA	2024	2024		AKH!691
AHKFTA	2025	2025		AKH!691
AHKFTA	2026	2026		AKH!691
AHKFTA	2027	2027		AKH!691
EVFTA	2022	2022	2,5	EV-NK!D679
EVFTA	2023	2023	0	EV-NK!E679
EVFTA	2024	2024	0	EV-NK!F679
EVFTA	2025	2025	0	EV-NK!G679
EVFTA	2026	2026	0	EV-NK!H679
EVFTA	2027	2027	0	EV-NK!I679
UKVFTA	2022	2022	2,5	UKV!D681
UKVFTA	2023	2023	0	UKV!E681
UKVFTA	2024	2024	0	UKV!F681
UKVFTA	2025	2025	0	UKV!G681

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H681
UKVFTA	2027	2027	0	UKV!I681
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D679
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E679
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F679
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G679
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H679
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I679
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J679
RCEP A	2022	2022		RCEPT-A!678
RCEP A	2023	2023		RCEPT-A!678
RCEP A	2024	2024		RCEPT-A!678
RCEP A	2025	2025		RCEPT-A!678
RCEP A	2026	2026		RCEPT-A!678
RCEP A	2027	2027		RCEPT-A!678
RCEP B	2022	2022		B!678
RCEP B	2023	2023		B!678
RCEP B	2024	2024		B!678
RCEP B	2025	2025		B!678
RCEP B	2026	2026		B!678
RCEP B	2027	2027		B!678
RCEP C	2022	2022		C!678
RCEP C	2023	2023		C!678
RCEP C	2024	2024		C!678
RCEP C	2025	2025		C!678
RCEP C	2026	2026		C!678

FTA	Period	Year	Source value	Source
RCEP C	2027	2027		C!678
RCEP D	2022	2022		D!678
RCEP D	2023	2023		D!678
RCEP D	2024	2024		D!678
RCEP D	2025	2025		D!678
RCEP D	2026	2026		D!678
RCEP D	2027	2027		D!678
RCEP E	2022	2022		E!678
RCEP E	2023	2023		E!678
RCEP E	2024	2024		E!678
RCEP E	2025	2025		E!678
RCEP E	2026	2026		E!678
RCEP E	2027	2027		E!678
RCEP F	2022	2022		F!678
RCEP F	2023	2023		F!678
RCEP F	2024	2024		F!678
RCEP F	2025	2025		F!678
RCEP F	2026	2026		F!678
RCEP F	2027	2027		F!678
VIFTA	2024	2024	*	VI!F668
VIFTA	2025	2025	*	VI!G668
VIFTA	2026	2026	*	VI!H668
VIFTA	2027	2027	*	VI!I668

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0307.29 has 2 lines; 0307.29.30 is distinguished from its siblings by: Dried, salted or in brine.	0307.29.40 Smoked	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 0307.29.30. 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 10% for 0307.29.30 was checked against BT2026 (cell BT2026!N679), 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.