Vietnam Tariff Intelligence

HS 0307.88.10 detail

HS code	0307.88.10
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 / - Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): / - - Other stromboid conchs (Strombus spp.): / - - - Dried, salted or in brine
Unit	kg
Generated	10/11/2026 16:21:58
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/03078810/

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!K741
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N741
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q741
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ741
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
AKFTA	0(-MY)	0% (except MY)	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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/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
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
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
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!E739
ATIGA	2022	2022	0	AT!E740
ATIGA	2023	2023	0	AT!F740
ATIGA	2024	2024	0	AT!G740
ATIGA	2025	2025	0	AT!H740
ATIGA	2026	2026	0	AT!I740
ATIGA	2027	2027	0	AT!J740
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E742
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F742
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G742
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H742

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I742
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J742
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E744
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F744
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G744
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H744
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I744
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J744
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F746
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H741
AIFTA	30/12/2022	2022	0	AI!F742
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G742
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H742
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I742
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J742
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K742
VKFTA	2022	2022	0	VK!E740
VKFTA	2023	2023	0	VK!F740
VKFTA	2024	2024	0	VK!G740
VKFTA	2025	2025	0	VK!H740
VKFTA	2026	2026	0	VK!I740
VKFTA	2027	2027	0	VK!J740
VCFTA	2022	2022	8	VC!D751
VCFTA	2023	2023	6	VC!E751
VCFTA	2024	2024	5	VC!F751
VCFTA	2025	2025	3	VC!G751

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H751
VCFTA	2027	2027	0	VC!I751
VN-EAEU	2022	2022	2,7	EAV!D748
VN-EAEU	2023	2023	1,8	EAV!E748
VN-EAEU	2024	2024	0,9	EAV!F748
VN-EAEU	2025	2025	0	EAV!G748
VN-EAEU	2026	2026	0	EAV!H748
VN-EAEU	2027	2027	0	EAV!I748
AHKFTA	2022	2022	6	AKH!D757
AHKFTA	2023	2023	4	AKH!E757
AHKFTA	2024	2024	4	AKH!F757
AHKFTA	2025	2025	2	AKH!G757
AHKFTA	2026	2026	2	AKH!H757
AHKFTA	2027	2027	0	AKH!I757
EVFTA	2022	2022	2,5	EV-NK!D741
EVFTA	2023	2023	0	EV-NK!E741
EVFTA	2024	2024	0	EV-NK!F741
EVFTA	2025	2025	0	EV-NK!G741
EVFTA	2026	2026	0	EV-NK!H741
EVFTA	2027	2027	0	EV-NK!I741
UKVFTA	2022	2022	2,5	UKV!D743
UKVFTA	2023	2023	0	UKV!E743
UKVFTA	2024	2024	0	UKV!F743
UKVFTA	2025	2025	0	UKV!G743
UKVFTA	2026	2026	0	UKV!H743
UKVFTA	2027	2027	0	UKV!I743

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D741
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E741
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F741
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G741
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H741
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I741
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J741
RCEP A	2022	2022	9	RCEPT-A!D744
RCEP A	2023	2023	8	RCEPT-A!E744
RCEP A	2024	2024	7	RCEPT-A!F744
RCEP A	2025	2025	6	RCEPT-A!G744
RCEP A	2026	2026	5	RCEPT-A!H744
RCEP A	2027	2027	4	RCEPT-A!I744
RCEP B	2022	2022	9	B!D744
RCEP B	2023	2023	8	B!E744
RCEP B	2024	2024	7	B!F744
RCEP B	2025	2025	6	B!G744
RCEP B	2026	2026	5	B!H744
RCEP B	2027	2027	4	B!I744
RCEP C	2022	2022	9	C!D744
RCEP C	2023	2023	8	C!E744
RCEP C	2024	2024	7	C!F744
RCEP C	2025	2025	6	C!G744
RCEP C	2026	2026	5	C!H744
RCEP C	2027	2027	4	C!I744
RCEP D	2022	2022	9,1	D!D744

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E744
RCEP D	2024	2024	7,3	D!F744
RCEP D	2025	2025	6,4	D!G744
RCEP D	2026	2026	5,5	D!H744
RCEP D	2027	2027	4,5	D!I744
RCEP E	2022	2022	9	E!D744
RCEP E	2023	2023	8	E!E744
RCEP E	2024	2024	7	E!F744
RCEP E	2025	2025	6	E!G744
RCEP E	2026	2026	5	E!H744
RCEP E	2027	2027	4	E!I744
RCEP F	2022	2022	9	F!D744
RCEP F	2023	2023	8	F!E744
RCEP F	2024	2024	7	F!F744
RCEP F	2025	2025	6	F!G744
RCEP F	2026	2026	5	F!H744
RCEP F	2027	2027	4	F!I744
VIFTA	2024	2024	*	VI!F730
VIFTA	2025	2025	*	VI!G730
VIFTA	2026	2026	*	VI!H730
VIFTA	2027	2027	*	VI!I730

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0307.88 has 2 lines; 0307.88.10 is distinguished from its siblings by: Dried, salted or in brine.	0307.88.20 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 0307.88.10. 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 0307.88.10 was checked against BT2026 (cell BT2026!N741), 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)
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)

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.