Vietnam Tariff Intelligence

HS 0307.99.40 detail

HS code	0307.99.40
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 / - Other: / - - Other: / - - - Smoked
Unit	kg
Generated	05/11/2026 11:46:15
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/03079940/

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!K750
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N750
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q750
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ750
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E748
ATIGA	2022	2022	0	AT!E749
ATIGA	2023	2023	0	AT!F749
ATIGA	2024	2024	0	AT!G749
ATIGA	2025	2025	0	AT!H749
ATIGA	2026	2026	0	AT!I749
ATIGA	2027	2027	0	AT!J749
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E751
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F751
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G751

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H751
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I751
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J751
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E753
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F753
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G753
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H753
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I753
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J753
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F755
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H750
AIFTA	30/12/2022	2022	0	AI!F751
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G751
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H751
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I751
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J751
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K751
VKFTA	2022	2022	0	VK!E749
VKFTA	2023	2023	0	VK!F749
VKFTA	2024	2024	0	VK!G749
VKFTA	2025	2025	0	VK!H749
VKFTA	2026	2026	0	VK!I749
VKFTA	2027	2027	0	VK!J749
VCFTA	2022	2022	8	VC!D760
VCFTA	2023	2023	6	VC!E760
VCFTA	2024	2024	5	VC!F760

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G760
VCFTA	2026	2026	2	VC!H760
VCFTA	2027	2027	0	VC!I760
VN-EAEU	2022	2022	2,7	EAV!D757
VN-EAEU	2023	2023	1,8	EAV!E757
VN-EAEU	2024	2024	0,9	EAV!F757
VN-EAEU	2025	2025	0	EAV!G757
VN-EAEU	2026	2026	0	EAV!H757
VN-EAEU	2027	2027	0	EAV!I757
AHKFTA	2022	2022	6	AKH!D766
AHKFTA	2023	2023	4	AKH!E766
AHKFTA	2024	2024	4	AKH!F766
AHKFTA	2025	2025	2	AKH!G766
AHKFTA	2026	2026	2	AKH!H766
AHKFTA	2027	2027	0	AKH!I766
EVFTA	2022	2022	2,5	EV-NK!D750
EVFTA	2023	2023	0	EV-NK!E750
EVFTA	2024	2024	0	EV-NK!F750
EVFTA	2025	2025	0	EV-NK!G750
EVFTA	2026	2026	0	EV-NK!H750
EVFTA	2027	2027	0	EV-NK!I750
UKVFTA	2022	2022	2,5	UKV!D752
UKVFTA	2023	2023	0	UKV!E752
UKVFTA	2024	2024	0	UKV!F752
UKVFTA	2025	2025	0	UKV!G752
UKVFTA	2026	2026	0	UKV!H752

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I752
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D750
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E750
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F750
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G750
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H750
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I750
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J750
RCEP A	2022	2022	9	RCEPT-A!D753
RCEP A	2023	2023	8	RCEPT-A!E753
RCEP A	2024	2024	7	RCEPT-A!F753
RCEP A	2025	2025	6	RCEPT-A!G753
RCEP A	2026	2026	5	RCEPT-A!H753
RCEP A	2027	2027	4	RCEPT-A!I753
RCEP B	2022	2022	9	B!D753
RCEP B	2023	2023	8	B!E753
RCEP B	2024	2024	7	B!F753
RCEP B	2025	2025	6	B!G753
RCEP B	2026	2026	5	B!H753
RCEP B	2027	2027	4	B!I753
RCEP C	2022	2022	9	C!D753
RCEP C	2023	2023	8	C!E753
RCEP C	2024	2024	7	C!F753
RCEP C	2025	2025	6	C!G753
RCEP C	2026	2026	5	C!H753
RCEP C	2027	2027	4	C!I753

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D753
RCEP D	2023	2023	8,2	D!E753
RCEP D	2024	2024	7,3	D!F753
RCEP D	2025	2025	6,4	D!G753
RCEP D	2026	2026	5,5	D!H753
RCEP D	2027	2027	4,5	D!I753
RCEP E	2022	2022	9	E!D753
RCEP E	2023	2023	8	E!E753
RCEP E	2024	2024	7	E!F753
RCEP E	2025	2025	6	E!G753
RCEP E	2026	2026	5	E!H753
RCEP E	2027	2027	4	E!I753
RCEP F	2022	2022	9	F!D753
RCEP F	2023	2023	8	F!E753
RCEP F	2024	2024	7	F!F753
RCEP F	2025	2025	6	F!G753
RCEP F	2026	2026	5	F!H753
RCEP F	2027	2027	4	F!I753
VIFTA	2024	2024	*	VI!F739
VIFTA	2025	2025	*	VI!G739
VIFTA	2026	2026	*	VI!H739
VIFTA	2027	2027	*	VI!I739

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 0307.99 has 2 lines; 0307.99.40 is distinguished from its siblings by: Smoked.	0307.99.30 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 "*/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 0307.99.40. 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 0307.99.40 was checked against BT2026 (cell BT2026!N750), 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.