Vietnam Tariff Intelligence

HS 0308.12.00 detail

HS code	0308.12.00
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 / - Sea cucumbers (Stichopus japonicus, Holothuroidea): / - - Frozen
Unit	kg
Generated	10/11/2026 07:14:41
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/03081200/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K756
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N756
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q756
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ756
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	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	0	0%	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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E755
ATIGA	2022	2022	0	AT!E756
ATIGA	2023	2023	0	AT!F756
ATIGA	2024	2024	0	AT!G756
ATIGA	2025	2025	0	AT!H756
ATIGA	2026	2026	0	AT!I756
ATIGA	2027	2027	0	AT!J756
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E758
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F758
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G758
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H758

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I758
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J758
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E760
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F760
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G760
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H760
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I760
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J760
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F762
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H757
AIFTA	30/12/2022	2022	0	AI!F758
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G758
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H758
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I758
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J758
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K758
VKFTA	2022	2022	0	VK!E756
VKFTA	2023	2023	0	VK!F756
VKFTA	2024	2024	0	VK!G756
VKFTA	2025	2025	0	VK!H756
VKFTA	2026	2026	0	VK!I756
VKFTA	2027	2027	0	VK!J756
VCFTA	2022	2022	11	VC!D767
VCFTA	2023	2023	9	VC!E767
VCFTA	2024	2024	6	VC!F767
VCFTA	2025	2025	4	VC!G767

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H767
VCFTA	2027	2027	0	VC!I767
VN-EAEU	2022	2022	0	EAV!D764
VN-EAEU	2023	2023	0	EAV!E764
VN-EAEU	2024	2024	0	EAV!F764
VN-EAEU	2025	2025	0	EAV!G764
VN-EAEU	2026	2026	0	EAV!H764
VN-EAEU	2027	2027	0	EAV!I764
VNCU	2022	2022	0	VNCU!D170
VNCU	2023 - 2027		0	VNCU!E170
AHKFTA	2022	2022	0	AKH!D773
AHKFTA	2023	2023	0	AKH!E773
AHKFTA	2024	2024	0	AKH!F773
AHKFTA	2025	2025	0	AKH!G773
AHKFTA	2026	2026	0	AKH!H773
AHKFTA	2027	2027	0	AKH!I773
EVFTA	2022	2022	0	EV-NK!D757
EVFTA	2023	2023	0	EV-NK!E757
EVFTA	2024	2024	0	EV-NK!F757
EVFTA	2025	2025	0	EV-NK!G757
EVFTA	2026	2026	0	EV-NK!H757
EVFTA	2027	2027	0	EV-NK!I757
UKVFTA	2022	2022	0	UKV!D759
UKVFTA	2023	2023	0	UKV!E759
UKVFTA	2024	2024	0	UKV!F759
UKVFTA	2025	2025	0	UKV!G759

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H759
UKVFTA	2027	2027	0	UKV!I759
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D757
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E757
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F757
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G757
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H757
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I757
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J757
RCEP A	2022	2022	0	RCEPT-A!D760
RCEP A	2023	2023	0	RCEPT-A!E760
RCEP A	2024	2024	0	RCEPT-A!F760
RCEP A	2025	2025	0	RCEPT-A!G760
RCEP A	2026	2026	0	RCEPT-A!H760
RCEP A	2027	2027	0	RCEPT-A!I760
RCEP B	2022	2022	0	B!D760
RCEP B	2023	2023	0	B!E760
RCEP B	2024	2024	0	B!F760
RCEP B	2025	2025	0	B!G760
RCEP B	2026	2026	0	B!H760
RCEP B	2027	2027	0	B!I760
RCEP C	2022	2022	0	C!D760
RCEP C	2023	2023	0	C!E760
RCEP C	2024	2024	0	C!F760
RCEP C	2025	2025	0	C!G760
RCEP C	2026	2026	0	C!H760

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I760
RCEP D	2022	2022	0	D!D760
RCEP D	2023	2023	0	D!E760
RCEP D	2024	2024	0	D!F760
RCEP D	2025	2025	0	D!G760
RCEP D	2026	2026	0	D!H760
RCEP D	2027	2027	0	D!I760
RCEP E	2022	2022	0	E!D760
RCEP E	2023	2023	0	E!E760
RCEP E	2024	2024	0	E!F760
RCEP E	2025	2025	0	E!G760
RCEP E	2026	2026	0	E!H760
RCEP E	2027	2027	0	E!I760
RCEP F	2022	2022	0	F!D760
RCEP F	2023	2023	0	F!E760
RCEP F	2024	2024	0	F!F760
RCEP F	2025	2025	0	F!G760
RCEP F	2026	2026	0	F!H760
RCEP F	2027	2027	0	F!I760
VIFTA	2024	2024	0	VI!F745
VIFTA	2025	2025	0	VI!G745
VIFTA	2026	2026	0	VI!H745
VIFTA	2027	2027	0	VI!I745

Advisory & warnings

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

DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrument cited in source; validity not verified
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
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 2%, AANZFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 0308.12.00. 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 0% for 0308.12.00 was checked against BT2026 (cell BT2026!N756), 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)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)

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.