Vietnam Tariff Intelligence

HS 0308.29.30 detail

HS code	0308.29.30
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 urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus): / - - Other: / - - - Smoked
Unit	kg
Generated	08/11/2026 09:29:28
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/03082930/

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!K767
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N767
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q767
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ767
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E766
ATIGA	2022	2022	0	AT!E767
ATIGA	2023	2023	0	AT!F767
ATIGA	2024	2024	0	AT!G767
ATIGA	2025	2025	0	AT!H767
ATIGA	2026	2026	0	AT!I767
ATIGA	2027	2027	0	AT!J767
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E769
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F769
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G769
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H769

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I769
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J769
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E771
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F771
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G771
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H771
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I771
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J771
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F773
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H768
AIFTA	30/12/2022	2022	5	AI!F769
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G769
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H769
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I769
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J769
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K769
VKFTA	2022	2022	0	VK!E767
VKFTA	2023	2023	0	VK!F767
VKFTA	2024	2024	0	VK!G767
VKFTA	2025	2025	0	VK!H767
VKFTA	2026	2026	0	VK!I767
VKFTA	2027	2027	0	VK!J767
VCFTA	2022	2022	25	VC!D778
VCFTA	2023	2023	25	VC!E778
VCFTA	2024	2024	16	VC!F778
VCFTA	2025	2025	16	VC!G778

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	16	VC!H778
VCFTA	2027	2027	16	VC!I778
VN-EAEU	2022	2022	*	EAV!D775
VN-EAEU	2023	2023	*	EAV!E775
VN-EAEU	2024	2024	*	EAV!F775
VN-EAEU	2025	2025	*	EAV!G775
VN-EAEU	2026	2026	*	EAV!H775
VN-EAEU	2027	2027	*	EAV!I775
AHKFTA	2022	2022	15	AKH!D784
AHKFTA	2023	2023	10	AKH!E784
AHKFTA	2024	2024	10	AKH!F784
AHKFTA	2025	2025	5	AKH!G784
AHKFTA	2026	2026	5	AKH!H784
AHKFTA	2027	2027	0	AKH!I784
EVFTA	2022	2022	6,2	EV-NK!D768
EVFTA	2023	2023	0	EV-NK!E768
EVFTA	2024	2024	0	EV-NK!F768
EVFTA	2025	2025	0	EV-NK!G768
EVFTA	2026	2026	0	EV-NK!H768
EVFTA	2027	2027	0	EV-NK!I768
UKVFTA	2022	2022	6,2	UKV!D770
UKVFTA	2023	2023	0	UKV!E770
UKVFTA	2024	2024	0	UKV!F770
UKVFTA	2025	2025	0	UKV!G770
UKVFTA	2026	2026	0	UKV!H770
UKVFTA	2027	2027	0	UKV!I770

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D768
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E768
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F768
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G768
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H768
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I768
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J768
RCEP A	2022	2022	23,3	RCEPT-A!D771
RCEP A	2023	2023	21,7	RCEPT-A!E771
RCEP A	2024	2024	20	RCEPT-A!F771
RCEP A	2025	2025	18,3	RCEPT-A!G771
RCEP A	2026	2026	16,7	RCEPT-A!H771
RCEP A	2027	2027	15	RCEPT-A!I771
RCEP B	2022	2022	23,3	B!D771
RCEP B	2023	2023	21,7	B!E771
RCEP B	2024	2024	20	B!F771
RCEP B	2025	2025	18,3	B!G771
RCEP B	2026	2026	16,7	B!H771
RCEP B	2027	2027	15	B!I771
RCEP C	2022	2022	23,8	C!D771
RCEP C	2023	2023	22,5	C!E771
RCEP C	2024	2024	21,3	C!F771
RCEP C	2025	2025	20	C!G771
RCEP C	2026	2026	18,8	C!H771
RCEP C	2027	2027	17,5	C!I771
RCEP D	2022	2022	25	D!D771

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E771
RCEP D	2024	2024	25	D!F771
RCEP D	2025	2025	25	D!G771
RCEP D	2026	2026	25	D!H771
RCEP D	2027	2027	25	D!I771
RCEP E	2022	2022	25	E!D771
RCEP E	2023	2023	25	E!E771
RCEP E	2024	2024	25	E!F771
RCEP E	2025	2025	25	E!G771
RCEP E	2026	2026	25	E!H771
RCEP E	2027	2027	25	E!I771
RCEP F	2022	2022	23,3	F!D771
RCEP F	2023	2023	21,7	F!E771
RCEP F	2024	2024	20	F!F771
RCEP F	2025	2025	18,3	F!G771
RCEP F	2026	2026	16,7	F!H771
RCEP F	2027	2027	15	F!I771
VIFTA	2024	2024	22.5	VI!F756
VIFTA	2025	2025	20	VI!G756
VIFTA	2026	2026	17.5	VI!H756
VIFTA	2027	2027	15	VI!I756

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 0308.29 has 2 lines; 0308.29.30 is distinguished from its siblings by: Smoked.	0308.29.20 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 0308.29.30. 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 25% for 0308.29.30 was checked against BT2026 (cell BT2026!N767), 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.