Vietnam Tariff Intelligence

HS 0308.30.30 detail

HS code	0308.30.30
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 / - Jellyfish (Rhopilema spp.): / - - Frozen
Unit	kg
Generated	05/11/2026 16:32:05
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/03083030/

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!K771
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N771
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q771
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ771
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
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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E770
ATIGA	2022	2022	0	AT!E771
ATIGA	2023	2023	0	AT!F771
ATIGA	2024	2024	0	AT!G771
ATIGA	2025	2025	0	AT!H771
ATIGA	2026	2026	0	AT!I771
ATIGA	2027	2027	0	AT!J771
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E773
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F773
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G773
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H773

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I773
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J773
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E775
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F775
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G775
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H775
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I775
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J775
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F777
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H772
AIFTA	30/12/2022	2022	0	AI!F773
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G773
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H773
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I773
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J773
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K773
VKFTA	2022	2022	0	VK!E771
VKFTA	2023	2023	0	VK!F771
VKFTA	2024	2024	0	VK!G771
VKFTA	2025	2025	0	VK!H771
VKFTA	2026	2026	0	VK!I771
VKFTA	2027	2027	0	VK!J771
VCFTA	2022	2022	11	VC!D782
VCFTA	2023	2023	9	VC!E782
VCFTA	2024	2024	6	VC!F782
VCFTA	2025	2025	4	VC!G782

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H782
VCFTA	2027	2027	0	VC!I782
VN-EAEU	2022	2022	0	EAV!D779
VN-EAEU	2023	2023	0	EAV!E779
VN-EAEU	2024	2024	0	EAV!F779
VN-EAEU	2025	2025	0	EAV!G779
VN-EAEU	2026	2026	0	EAV!H779
VN-EAEU	2027	2027	0	EAV!I779
AHKFTA	2022	2022	0	AKH!D788
AHKFTA	2023	2023	0	AKH!E788
AHKFTA	2024	2024	0	AKH!F788
AHKFTA	2025	2025	0	AKH!G788
AHKFTA	2026	2026	0	AKH!H788
AHKFTA	2027	2027	0	AKH!I788
EVFTA	2022	2022	0	EV-NK!D772
EVFTA	2023	2023	0	EV-NK!E772
EVFTA	2024	2024	0	EV-NK!F772
EVFTA	2025	2025	0	EV-NK!G772
EVFTA	2026	2026	0	EV-NK!H772
EVFTA	2027	2027	0	EV-NK!I772
UKVFTA	2022	2022	0	UKV!D774
UKVFTA	2023	2023	0	UKV!E774
UKVFTA	2024	2024	0	UKV!F774
UKVFTA	2025	2025	0	UKV!G774
UKVFTA	2026	2026	0	UKV!H774
UKVFTA	2027	2027	0	UKV!I774

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D772
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E772
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F772
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G772
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H772
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I772
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J772
RCEP A	2022	2022	0	RCEPT-A!D775
RCEP A	2023	2023	0	RCEPT-A!E775
RCEP A	2024	2024	0	RCEPT-A!F775
RCEP A	2025	2025	0	RCEPT-A!G775
RCEP A	2026	2026	0	RCEPT-A!H775
RCEP A	2027	2027	0	RCEPT-A!I775
RCEP B	2022	2022	0	B!D775
RCEP B	2023	2023	0	B!E775
RCEP B	2024	2024	0	B!F775
RCEP B	2025	2025	0	B!G775
RCEP B	2026	2026	0	B!H775
RCEP B	2027	2027	0	B!I775
RCEP C	2022	2022	0	C!D775
RCEP C	2023	2023	0	C!E775
RCEP C	2024	2024	0	C!F775
RCEP C	2025	2025	0	C!G775
RCEP C	2026	2026	0	C!H775
RCEP C	2027	2027	0	C!I775
RCEP D	2022	2022	0	D!D775

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E775
RCEP D	2024	2024	0	D!F775
RCEP D	2025	2025	0	D!G775
RCEP D	2026	2026	0	D!H775
RCEP D	2027	2027	0	D!I775
RCEP E	2022	2022	0	E!D775
RCEP E	2023	2023	0	E!E775
RCEP E	2024	2024	0	E!F775
RCEP E	2025	2025	0	E!G775
RCEP E	2026	2026	0	E!H775
RCEP E	2027	2027	0	E!I775
RCEP F	2022	2022	0	F!D775
RCEP F	2023	2023	0	F!E775
RCEP F	2024	2024	0	F!F775
RCEP F	2025	2025	0	F!G775
RCEP F	2026	2026	0	F!H775
RCEP F	2027	2027	0	F!I775
VIFTA	2024	2024	0	VI!F760
VIFTA	2025	2025	0	VI!G760
VIFTA	2026	2026	0	VI!H760
VIFTA	2027	2027	0	VI!I760

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
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0308.30 has 5 lines; 0308.30.30 is distinguished from its siblings by: Frozen.	0308.30.10 Live; 0308.30.20 Fresh or chilled; 0308.30.40 Dried, salted or in brine; 0308.30.50 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 0308.30.30. 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 0% for 0308.30.30 was checked against BT2026 (cell BT2026!N771), 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)
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.