Vietnam Tariff Intelligence

HS 0307.59.30 detail

HS code	0307.59.30
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 / - Octopus (Octopus spp.): / - - Other: / - - - Smoked
Unit	kg
Generated	11/11/2026 12:59:06
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/03075930/

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!K714
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N714
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q714
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ714
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

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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
VIFTA	25	25%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E712
ATIGA	2022	2022	0	AT!E713
ATIGA	2023	2023	0	AT!F713
ATIGA	2024	2024	0	AT!G713
ATIGA	2025	2025	0	AT!H713
ATIGA	2026	2026	0	AT!I713
ATIGA	2027	2027	0	AT!J713
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E715
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F715
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G715

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H715
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I715
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J715
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E717
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F717
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G717
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H717
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I717
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J717
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F719
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H714
AIFTA	30/12/2022	2022	5	AI!F715
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G715
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H715
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I715
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J715
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K715
VKFTA	2022	2022	0	VK!E713
VKFTA	2023	2023	0	VK!F713
VKFTA	2024	2024	0	VK!G713
VKFTA	2025	2025	0	VK!H713
VKFTA	2026	2026	0	VK!I713
VKFTA	2027	2027	0	VK!J713
VCFTA	2022	2022	25	VC!D724
VCFTA	2023	2023	25	VC!E724
VCFTA	2024	2024	16	VC!F724

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G724
VCFTA	2026	2026	16	VC!H724
VCFTA	2027	2027	16	VC!I724
VN-EAEU	2022	2022	0	EAV!D721
VN-EAEU	2023	2023	0	EAV!E721
VN-EAEU	2024	2024	0	EAV!F721
VN-EAEU	2025	2025	0	EAV!G721
VN-EAEU	2026	2026	0	EAV!H721
VN-EAEU	2027	2027	0	EAV!I721
AHKFTA	2022	2022	15	AKH!D730
AHKFTA	2023	2023	10	AKH!E730
AHKFTA	2024	2024	10	AKH!F730
AHKFTA	2025	2025	5	AKH!G730
AHKFTA	2026	2026	5	AKH!H730
AHKFTA	2027	2027	0	AKH!I730
EVFTA	2022	2022	6,2	EV-NK!D714
EVFTA	2023	2023	0	EV-NK!E714
EVFTA	2024	2024	0	EV-NK!F714
EVFTA	2025	2025	0	EV-NK!G714
EVFTA	2026	2026	0	EV-NK!H714
EVFTA	2027	2027	0	EV-NK!I714
UKVFTA	2022	2022	6,2	UKV!D716
UKVFTA	2023	2023	0	UKV!E716
UKVFTA	2024	2024	0	UKV!F716
UKVFTA	2025	2025	0	UKV!G716
UKVFTA	2026	2026	0	UKV!H716

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I716
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D714
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E714
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F714
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G714
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H714
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I714
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J714
RCEP A	2022	2022	23,3	RCEPT-A!D717
RCEP A	2023	2023	21,7	RCEPT-A!E717
RCEP A	2024	2024	20	RCEPT-A!F717
RCEP A	2025	2025	18,3	RCEPT-A!G717
RCEP A	2026	2026	16,7	RCEPT-A!H717
RCEP A	2027	2027	15	RCEPT-A!I717
RCEP B	2022	2022	23,3	B!D717
RCEP B	2023	2023	21,7	B!E717
RCEP B	2024	2024	20	B!F717
RCEP B	2025	2025	18,3	B!G717
RCEP B	2026	2026	16,7	B!H717
RCEP B	2027	2027	15	B!I717
RCEP C	2022	2022	23,8	C!D717
RCEP C	2023	2023	22,5	C!E717
RCEP C	2024	2024	21,3	C!F717
RCEP C	2025	2025	20	C!G717
RCEP C	2026	2026	18,8	C!H717
RCEP C	2027	2027	17,5	C!I717

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D717
RCEP D	2023	2023	25	D!E717
RCEP D	2024	2024	25	D!F717
RCEP D	2025	2025	25	D!G717
RCEP D	2026	2026	25	D!H717
RCEP D	2027	2027	25	D!I717
RCEP E	2022	2022	25	E!D717
RCEP E	2023	2023	25	E!E717
RCEP E	2024	2024	25	E!F717
RCEP E	2025	2025	25	E!G717
RCEP E	2026	2026	25	E!H717
RCEP E	2027	2027	25	E!I717
RCEP F	2022	2022	23,3	F!D717
RCEP F	2023	2023	21,7	F!E717
RCEP F	2024	2024	20	F!F717
RCEP F	2025	2025	18,3	F!G717
RCEP F	2026	2026	16,7	F!H717
RCEP F	2027	2027	15	F!I717
VIFTA	2024	2024	25	VI!F703
VIFTA	2025	2025	25	VI!G703
VIFTA	2026	2026	25	VI!H703
VIFTA	2027	2027	25	VI!I703

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%, VIFTA 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 0307.59 has 2 lines; 0307.59.30 is distinguished from its siblings by: Smoked.	0307.59.20 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 0307.59.30. 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 0307.59.30 was checked against BT2026 (cell BT2026!N714), 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.