Vietnam Tariff Intelligence

HS 0308.19.20 detail

HS code	0308.19.20
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): / - - Other: / - - - Dried, salted or in brine
Unit	kg
Generated	15/11/2026 13:02:13
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/03081920/

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!K758
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N758
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q758
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ758
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
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
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
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
VIFTA	5.7	5.7%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E757
ATIGA	2022	2022	0	AT!E758
ATIGA	2023	2023	0	AT!F758
ATIGA	2024	2024	0	AT!G758
ATIGA	2025	2025	0	AT!H758
ATIGA	2026	2026	0	AT!I758
ATIGA	2027	2027	0	AT!J758
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E760
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F760
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G760
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H760

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I760
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J760
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E762
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F762
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G762
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H762
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I762
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J762
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F764
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H759
AIFTA	30/12/2022	2022	0	AI!F760
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G760
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H760
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I760
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J760
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K760
VKFTA	2022	2022	0	VK!E758
VKFTA	2023	2023	0	VK!F758
VKFTA	2024	2024	0	VK!G758
VKFTA	2025	2025	0	VK!H758
VKFTA	2026	2026	0	VK!I758
VKFTA	2027	2027	0	VK!J758
VCFTA	2022	2022	11	VC!D769
VCFTA	2023	2023	9	VC!E769
VCFTA	2024	2024	6	VC!F769
VCFTA	2025	2025	4	VC!G769

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H769
VCFTA	2027	2027	0	VC!I769
VN-EAEU	2022	2022	0	EAV!D766
VN-EAEU	2023	2023	0	EAV!E766
VN-EAEU	2024	2024	0	EAV!F766
VN-EAEU	2025	2025	0	EAV!G766
VN-EAEU	2026	2026	0	EAV!H766
VN-EAEU	2027	2027	0	EAV!I766
VNCU	2022	2022	0	VNCU!D172
VNCU	2023 - 2027		0	VNCU!E172
AHKFTA	2022	2022	6	AKH!D775
AHKFTA	2023	2023	4	AKH!E775
AHKFTA	2024	2024	4	AKH!F775
AHKFTA	2025	2025	2	AKH!G775
AHKFTA	2026	2026	2	AKH!H775
AHKFTA	2027	2027	0	AKH!I775
EVFTA	2022	2022	2,5	EV-NK!D759
EVFTA	2023	2023	0	EV-NK!E759
EVFTA	2024	2024	0	EV-NK!F759
EVFTA	2025	2025	0	EV-NK!G759
EVFTA	2026	2026	0	EV-NK!H759
EVFTA	2027	2027	0	EV-NK!I759
UKVFTA	2022	2022	2,5	UKV!D761
UKVFTA	2023	2023	0	UKV!E761
UKVFTA	2024	2024	0	UKV!F761
UKVFTA	2025	2025	0	UKV!G761

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H761
UKVFTA	2027	2027	0	UKV!I761
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D759
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E759
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F759
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G759
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H759
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I759
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J759
RCEP A	2022	2022	0	RCEPT-A!D762
RCEP A	2023	2023	0	RCEPT-A!E762
RCEP A	2024	2024	0	RCEPT-A!F762
RCEP A	2025	2025	0	RCEPT-A!G762
RCEP A	2026	2026	0	RCEPT-A!H762
RCEP A	2027	2027	0	RCEPT-A!I762
RCEP B	2022	2022	0	B!D762
RCEP B	2023	2023	0	B!E762
RCEP B	2024	2024	0	B!F762
RCEP B	2025	2025	0	B!G762
RCEP B	2026	2026	0	B!H762
RCEP B	2027	2027	0	B!I762
RCEP C	2022	2022	0	C!D762
RCEP C	2023	2023	0	C!E762
RCEP C	2024	2024	0	C!F762
RCEP C	2025	2025	0	C!G762
RCEP C	2026	2026	0	C!H762

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I762
RCEP D	2022	2022	0	D!D762
RCEP D	2023	2023	0	D!E762
RCEP D	2024	2024	0	D!F762
RCEP D	2025	2025	0	D!G762
RCEP D	2026	2026	0	D!H762
RCEP D	2027	2027	0	D!I762
RCEP E	2022	2022	0	E!D762
RCEP E	2023	2023	0	E!E762
RCEP E	2024	2024	0	E!F762
RCEP E	2025	2025	0	E!G762
RCEP E	2026	2026	0	E!H762
RCEP E	2027	2027	0	E!I762
RCEP F	2022	2022	0	F!D762
RCEP F	2023	2023	0	F!E762
RCEP F	2024	2024	0	F!F762
RCEP F	2025	2025	0	F!G762
RCEP F	2026	2026	0	F!H762
RCEP F	2027	2027	0	F!I762
VIFTA	2024	2024	8,6	VI!F747
VIFTA	2025	2025	7.1	VI!G747
VIFTA	2026	2026	5.7	VI!H747
VIFTA	2027	2027	4.3	VI!I747

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 0308.19 has 2 lines; 0308.19.20 is distinguished from its siblings by: Dried, salted or in brine.	0308.19.30 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 0308.19.20. 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 0308.19.20 was checked against BT2026 (cell BT2026!N758), 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.