

Dettaglio SA 0307.42.11

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 0307.42.11                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Descrizione          | 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 / - Cuttle fish and squid: / - - Live, fresh or chilled: / - - - Live: / - - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.) |
| Unità                | kg                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Generato il          | 31/10/2026 03:11:39                                                                                                                                                                                                                                                                                                                                                                                                               |
| Versione dei dati    | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                        |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                                                                                      |
| Link                 | <a href="https://vietnamtariff.com/hs-code/03074211/">https://vietnamtariff.com/hs-code/03074211/</a>                                                                                                                                                                                                                                                                                                                             |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota                      | Base giuridica | in vigore  | Fonte        |
|----------------------------------|-------------------|-------------------------------|----------------|------------|--------------|
| Dazio all'importazione ordinario | 5                 | 5%                            | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K692  |
| Preferenziale (NPF)              | 0                 | 0%                            | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N692  |
| IVA                              | */5/8/10          | * / 5 / 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q692  |
| Imposta speciale sui consumi     |                   | Nessun dato                   |                |            |              |
| Imposta ambientale               |                   | Nessun dato                   |                |            |              |
| Dazio all'esportazione           | 0                 | 0%                            | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ692 |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato                   |                |            |              |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato                   |                |            |              |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato                   |                |            |              |

Aliquote preferenziali speciali (ALS) - 2026

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|
|-----|-------------------|----------|---------------|---------|--------------------|----------------|-------|

|                   |   |    |                            |                                        |                                   |                |            |
|-------------------|---|----|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA           | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA            | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AIFTA             | 0 | 0% | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP             | 0 | 0% | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA             | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP             | 0 | 0% | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA             | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato A) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato B) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato C) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato D) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato E) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Allegato F) | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA            | 0 | 0% | Tariffa consolidata BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

|         |   |             |                               |                       |                       |                |             |
|---------|---|-------------|-------------------------------|-----------------------|-----------------------|----------------|-------------|
| VJEPA   | 0 | 0%          | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem  |
| VKFTA   | 0 | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem  |
| VN-EAEU | 0 | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem  |
| VN-LAO  | 0 | 0%          | Tariffa consolidata<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem  |
| VIFTA   | 0 | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem  |
| VN-CAM  |   | Nessun dato | Nessun dato                   |                       | S                     | 56/2026/NĐ-CP  | Nessun dato |
| VNCU    |   | Nessun dato | Nessun dato                   |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato |
| VCFTA   | 2 | 2%          | Tariffa consolidata<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem  |

**Storico delle aliquote / riduzione per anno**

| FTA   | Periodo                                | Anno | Valore di origine | Fonte   |
|-------|----------------------------------------|------|-------------------|---------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AC!E690 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E691 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F691 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G691 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H691 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I691 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J691 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2                 | AJ!E693 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F693 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G693 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H693 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte     |
|---------|----------------------------------------|------|-------------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I693   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J693   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4                 | VJ!E695   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2                 | VJ!F695   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G695   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H695   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I695   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J695   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F697   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H692 |
| AIFTA   | 30/12/2022                             | 2022 | 0                 | AI!F693   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0                 | AI!G693   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0                 | AI!H693   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0                 | AI!I693   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0                 | AI!J693   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0                 | AI!K693   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E691   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F691   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G691   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H691   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I691   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J691   |
| VCFTA   | 2022                                   | 2022 | 11                | VC!D702   |
| VCFTA   | 2023                                   | 2023 | 9                 | VC!E702   |
| VCFTA   | 2024                                   | 2024 | 6                 | VC!F702   |
| VCFTA   | 2025                                   | 2025 | 4                 | VC!G702   |

| FTA     | Periodo | Anno | Valore di origine | Fonte      |
|---------|---------|------|-------------------|------------|
| VCFTA   | 2026    | 2026 | 2                 | VC!H702    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I702    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D699   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E699   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F699   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G699   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H699   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I699   |
| AHKFTA  | 2022    | 2022 | 0                 | AKH!D708   |
| AHKFTA  | 2023    | 2023 | 0                 | AKH!E708   |
| AHKFTA  | 2024    | 2024 | 0                 | AKH!F708   |
| AHKFTA  | 2025    | 2025 | 0                 | AKH!G708   |
| AHKFTA  | 2026    | 2026 | 0                 | AKH!H708   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I708   |
| EVFTA   | 2022    | 2022 | 0                 | EV-NK!D692 |
| EVFTA   | 2023    | 2023 | 0                 | EV-NK!E692 |
| EVFTA   | 2024    | 2024 | 0                 | EV-NK!F692 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G692 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H692 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I692 |
| UKVFTA  | 2022    | 2022 | 0                 | UKV!D694   |
| UKVFTA  | 2023    | 2023 | 0                 | UKV!E694   |
| UKVFTA  | 2024    | 2024 | 0                 | UKV!F694   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G694   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H694   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I694   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte        |
|--------|---------|----------------|-------------------|--------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D692   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E692   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F692   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G692   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H692   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I692   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J692   |
| RCEP A | 2022    | 2022           | 0                 | RCEPT-A!D695 |
| RCEP A | 2023    | 2023           | 0                 | RCEPT-A!E695 |
| RCEP A | 2024    | 2024           | 0                 | RCEPT-A!F695 |
| RCEP A | 2025    | 2025           | 0                 | RCEPT-A!G695 |
| RCEP A | 2026    | 2026           | 0                 | RCEPT-A!H695 |
| RCEP A | 2027    | 2027           | 0                 | RCEPT-A!I695 |
| RCEP B | 2022    | 2022           | 0                 | B!D695       |
| RCEP B | 2023    | 2023           | 0                 | B!E695       |
| RCEP B | 2024    | 2024           | 0                 | B!F695       |
| RCEP B | 2025    | 2025           | 0                 | B!G695       |
| RCEP B | 2026    | 2026           | 0                 | B!H695       |
| RCEP B | 2027    | 2027           | 0                 | B!I695       |
| RCEP C | 2022    | 2022           | 0                 | C!D695       |
| RCEP C | 2023    | 2023           | 0                 | C!E695       |
| RCEP C | 2024    | 2024           | 0                 | C!F695       |
| RCEP C | 2025    | 2025           | 0                 | C!G695       |
| RCEP C | 2026    | 2026           | 0                 | C!H695       |
| RCEP C | 2027    | 2027           | 0                 | C!I695       |
| RCEP D | 2022    | 2022           | 0                 | D!D695       |

| FTA    | Periodo | Anno | Valore di origine | Fonte   |
|--------|---------|------|-------------------|---------|
| RCEP D | 2023    | 2023 | 0                 | D!E695  |
| RCEP D | 2024    | 2024 | 0                 | D!F695  |
| RCEP D | 2025    | 2025 | 0                 | D!G695  |
| RCEP D | 2026    | 2026 | 0                 | D!H695  |
| RCEP D | 2027    | 2027 | 0                 | D!I695  |
| RCEP E | 2022    | 2022 | 0                 | E!D695  |
| RCEP E | 2023    | 2023 | 0                 | E!E695  |
| RCEP E | 2024    | 2024 | 0                 | E!F695  |
| RCEP E | 2025    | 2025 | 0                 | E!G695  |
| RCEP E | 2026    | 2026 | 0                 | E!H695  |
| RCEP E | 2027    | 2027 | 0                 | E!I695  |
| RCEP F | 2022    | 2022 | 0                 | F!D695  |
| RCEP F | 2023    | 2023 | 0                 | F!E695  |
| RCEP F | 2024    | 2024 | 0                 | F!F695  |
| RCEP F | 2025    | 2025 | 0                 | F!G695  |
| RCEP F | 2026    | 2026 | 0                 | F!H695  |
| RCEP F | 2027    | 2027 | 0                 | F!I695  |
| VIFTA  | 2024    | 2024 | 0                 | VI!F681 |
| VIFTA  | 2025    | 2025 | 0                 | VI!G681 |
| VIFTA  | 2026    | 2026 | 0                 | VI!H681 |
| VIFTA  | 2027    | 2027 | 0                 | VI!I681 |

Consulenza e avvisi

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|
|-------------------|---------|------------------|-------------|----------------|-----------------------|--------------------|----------------------|

|         |        |                                                            |                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                     |                                   |                                                                                                              |                                                  |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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.                                                            | Atto citato nella fonte; validità non verificata |
| 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,<br>34/2025/TT-BCT | Read the referenced instruments.                                                                             | Atto citato nella fonte; validità non verificata |
| FTA-013 | YELLOW | FTA rate not lower than MFN                                | VCFTA 2%: 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. | Non verificato – controllo necessario            |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 0307.42 has 4 lines; 0307.42.11 is distinguished from its siblings by: Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.). | 0307.42.19 Other; 0307.42.21 Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola</i> spp.) and squid ( <i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.); 0307.42.29 Other | 31/2022/TT-BTC                    | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario            |
| 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.                                               | Non verificato – controllo necessario            |
| 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).              | Non verificato – controllo necessario            |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0307.42.11. This does NOT mean there is no risk.                                                                                                                                                                                            |                                                                                                                                                                                                                                                     |                                   | Check the MOIT Trade Remedies Authority database.                                                            | Non verificato – controllo necessario            |

|        |       |                                |                                                                                                    |  |               |                                                                                                          |                                                   |
|--------|-------|--------------------------------|----------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 0307.42.11 was checked against BT2026 (cell BT2026!N692), 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. | Verificato rispetto al file tariffario di origine |
|--------|-------|--------------------------------|----------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|

Politica della voce

| Politica della voce                                                                                              |
|------------------------------------------------------------------------------------------------------------------|
| 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)                                      |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.