Vietnam Tariff Intelligence

HS 0307.39.30 detail

HS code	0307.39.30
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 / - Mussels (Mytilus spp., Perna spp.): / - - Other: / - - - Dried, salted or in brine
Unit	kg
Generated	04/11/2026 02:20:47
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://vietnamtariff.com/hs-code/03073930/

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!K687
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N687
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q687
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ687
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

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
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
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
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
RCEP (Annex A)	5	5%	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)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	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
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E685
ATIGA	2022	2022	0	AT!E686
ATIGA	2023	2023	0	AT!F686
ATIGA	2024	2024	0	AT!G686
ATIGA	2025	2025	0	AT!H686
ATIGA	2026	2026	0	AT!I686
ATIGA	2027	2027	0	AT!J686
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E688
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F688
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G688

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H688
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I688
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J688
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E690
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F690
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G690
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H690
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I690
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J690
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F692
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H687
AIFTA	30/12/2022	2022	0	AI!F688
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G688
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H688
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I688
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J688
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K688
VKFTA	2022	2022	0	VK!E686
VKFTA	2023	2023	0	VK!F686
VKFTA	2024	2024	0	VK!G686
VKFTA	2025	2025	0	VK!H686
VKFTA	2026	2026	0	VK!I686
VKFTA	2027	2027	0	VK!J686
VCFTA	2022	2022	11	VC!D697
VCFTA	2023	2023	9	VC!E697
VCFTA	2024	2024	6	VC!F697

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G697
VCFTA	2026	2026	2	VC!H697
VCFTA	2027	2027	0	VC!I697
VN-EAEU	2022	2022	0	EAV!D694
VN-EAEU	2023	2023	0	EAV!E694
VN-EAEU	2024	2024	0	EAV!F694
VN-EAEU	2025	2025	0	EAV!G694
VN-EAEU	2026	2026	0	EAV!H694
VN-EAEU	2027	2027	0	EAV!I694
AHKFTA	2022	2022	6	AKH!D703
AHKFTA	2023	2023	4	AKH!E703
AHKFTA	2024	2024	4	AKH!F703
AHKFTA	2025	2025	2	AKH!G703
AHKFTA	2026	2026	2	AKH!H703
AHKFTA	2027	2027	0	AKH!I703
EVFTA	2022	2022	2,5	EV-NK!D687
EVFTA	2023	2023	0	EV-NK!E687
EVFTA	2024	2024	0	EV-NK!F687
EVFTA	2025	2025	0	EV-NK!G687
EVFTA	2026	2026	0	EV-NK!H687
EVFTA	2027	2027	0	EV-NK!I687
UKVFTA	2022	2022	2,5	UKV!D689
UKVFTA	2023	2023	0	UKV!E689
UKVFTA	2024	2024	0	UKV!F689
UKVFTA	2025	2025	0	UKV!G689
UKVFTA	2026	2026	0	UKV!H689

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I689
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D687
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E687
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F687
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G687
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H687
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I687
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J687
RCEP A	2022	2022	9	RCEPT-A!D690
RCEP A	2023	2023	8	RCEPT-A!E690
RCEP A	2024	2024	7	RCEPT-A!F690
RCEP A	2025	2025	6	RCEPT-A!G690
RCEP A	2026	2026	5	RCEPT-A!H690
RCEP A	2027	2027	4	RCEPT-A!I690
RCEP B	2022	2022	9	B!D690
RCEP B	2023	2023	8	B!E690
RCEP B	2024	2024	7	B!F690
RCEP B	2025	2025	6	B!G690
RCEP B	2026	2026	5	B!H690
RCEP B	2027	2027	4	B!I690
RCEP C	2022	2022	9	C!D690
RCEP C	2023	2023	8	C!E690
RCEP C	2024	2024	7	C!F690
RCEP C	2025	2025	6	C!G690
RCEP C	2026	2026	5	C!H690
RCEP C	2027	2027	4	C!I690

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D690
RCEP D	2023	2023	8,2	D!E690
RCEP D	2024	2024	7,3	D!F690
RCEP D	2025	2025	6,4	D!G690
RCEP D	2026	2026	5,5	D!H690
RCEP D	2027	2027	4,5	D!I690
RCEP E	2022	2022	9	E!D690
RCEP E	2023	2023	8	E!E690
RCEP E	2024	2024	7	E!F690
RCEP E	2025	2025	6	E!G690
RCEP E	2026	2026	5	E!H690
RCEP E	2027	2027	4	E!I690
RCEP F	2022	2022	9	F!D690
RCEP F	2023	2023	8	F!E690
RCEP F	2024	2024	7	F!F690
RCEP F	2025	2025	6	F!G690
RCEP F	2026	2026	5	F!H690
RCEP F	2027	2027	4	F!I690
VIFTA	2024	2024	*	VI!F676
VIFTA	2025	2025	*	VI!G676
VIFTA	2026	2026	*	VI!H676
VIFTA	2027	2027	*	VI!I676

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0307.39 has 2 lines; 0307.39.30 is distinguished from its siblings by: Dried, salted or in brine.	0307.39.40 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 0307.39.30. 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 10% for 0307.39.30 was checked against BT2026 (cell BT2026!N687), 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.