Vietnam Tariff Intelligence

HS 0307.49.21 detail

HS code	0307.49.21
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 / - Cuttle fish and squid: / - - Other: / - - - Dried, salted or in brine: / - - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)
Unit	kg
Generated	08/11/2026 20:20:19
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/03074921/

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!K702
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N702
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q702
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ702
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
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
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
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
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E700
ATIGA	2022	2022	0	AT!E701
ATIGA	2023	2023	0	AT!F701
ATIGA	2024	2024	0	AT!G701
ATIGA	2025	2025	0	AT!H701
ATIGA	2026	2026	0	AT!I701
ATIGA	2027	2027	0	AT!J701
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E703
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F703
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G703
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H703

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I703
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J703
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E705
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F705
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G705
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H705
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I705
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J705
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F707
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H702
AIFTA	30/12/2022	2022	18	AI!F703
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G703
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H703
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I703
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J703
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K703
VKFTA	2022	2022	0	VK!E701
VKFTA	2023	2023	0	VK!F701
VKFTA	2024	2024	0	VK!G701
VKFTA	2025	2025	0	VK!H701
VKFTA	2026	2026	0	VK!I701
VKFTA	2027	2027	0	VK!J701
VCFTA	2022	2022	11	VC!D712
VCFTA	2023	2023	9	VC!E712
VCFTA	2024	2024	6	VC!F712
VCFTA	2025	2025	4	VC!G712

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H712
VCFTA	2027	2027	0	VC!I712
VN-EAEU	2022	2022	0	EAV!D709
VN-EAEU	2023	2023	0	EAV!E709
VN-EAEU	2024	2024	0	EAV!F709
VN-EAEU	2025	2025	0	EAV!G709
VN-EAEU	2026	2026	0	EAV!H709
VN-EAEU	2027	2027	0	EAV!I709
AHKFTA	2022	2022	6	AKH!D718
AHKFTA	2023	2023	4	AKH!E718
AHKFTA	2024	2024	4	AKH!F718
AHKFTA	2025	2025	2	AKH!G718
AHKFTA	2026	2026	2	AKH!H718
AHKFTA	2027	2027	0	AKH!I718
EVFTA	2022	2022	2,5	EV-NK!D702
EVFTA	2023	2023	0	EV-NK!E702
EVFTA	2024	2024	0	EV-NK!F702
EVFTA	2025	2025	0	EV-NK!G702
EVFTA	2026	2026	0	EV-NK!H702
EVFTA	2027	2027	0	EV-NK!I702
UKVFTA	2022	2022	2,5	UKV!D704
UKVFTA	2023	2023	0	UKV!E704
UKVFTA	2024	2024	0	UKV!F704
UKVFTA	2025	2025	0	UKV!G704
UKVFTA	2026	2026	0	UKV!H704
UKVFTA	2027	2027	0	UKV!I704

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D702
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E702
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F702
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G702
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H702
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I702
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J702
RCEP A	2022	2022	9	RCEPT-A!D705
RCEP A	2023	2023	8	RCEPT-A!E705
RCEP A	2024	2024	7	RCEPT-A!F705
RCEP A	2025	2025	6	RCEPT-A!G705
RCEP A	2026	2026	5	RCEPT-A!H705
RCEP A	2027	2027	4	RCEPT-A!I705
RCEP B	2022	2022	9	B!D705
RCEP B	2023	2023	8	B!E705
RCEP B	2024	2024	7	B!F705
RCEP B	2025	2025	6	B!G705
RCEP B	2026	2026	5	B!H705
RCEP B	2027	2027	4	B!I705
RCEP C	2022	2022	9	C!D705
RCEP C	2023	2023	8	C!E705
RCEP C	2024	2024	7	C!F705
RCEP C	2025	2025	6	C!G705
RCEP C	2026	2026	5	C!H705
RCEP C	2027	2027	4	C!I705
RCEP D	2022	2022	9,1	D!D705

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E705
RCEP D	2024	2024	7,3	D!F705
RCEP D	2025	2025	6,4	D!G705
RCEP D	2026	2026	5,5	D!H705
RCEP D	2027	2027	4,5	D!I705
RCEP E	2022	2022	9	E!D705
RCEP E	2023	2023	8	E!E705
RCEP E	2024	2024	7	E!F705
RCEP E	2025	2025	6	E!G705
RCEP E	2026	2026	5	E!H705
RCEP E	2027	2027	4	E!I705
RCEP F	2022	2022	9	F!D705
RCEP F	2023	2023	8	F!E705
RCEP F	2024	2024	7	F!F705
RCEP F	2025	2025	6	F!G705
RCEP F	2026	2026	5	F!H705
RCEP F	2027	2027	4	F!I705
VIFTA	2024	2024	*	VI!F691
VIFTA	2025	2025	*	VI!G691
VIFTA	2026	2026	*	VI!H691
VIFTA	2027	2027	*	VI!I691

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	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 0307.49 has 4 lines; 0307.49.21 is distinguished from its siblings by: Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.).	0307.49.29 Other; 0307.49.31 Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.); 0307.49.39 Other	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 0307.49.21. 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 0307.49.21 was checked against BT2026 (cell BT2026!N702), 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.