Vietnam Tariff Intelligence

HS 0308.90.20 detail

HS code	0308.90.20
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 / - Other: / - - Fresh or chilled
Unit	kg
Generated	02/11/2026 07:40:08
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/03089020/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K776
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N776
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q776
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ776
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
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
VIFTA	0	0%	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
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E775

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E776
ATIGA	2023	2023	0	AT!F776
ATIGA	2024	2024	0	AT!G776
ATIGA	2025	2025	0	AT!H776
ATIGA	2026	2026	0	AT!I776
ATIGA	2027	2027	0	AT!J776
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E778
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F778
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G778
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H778
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I778
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J778
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E780
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F780
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G780
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H780
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I780
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J780
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F782
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H777
AIFTA	30/12/2022	2022	0	AI!F778
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G778
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H778
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I778
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J778
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K778

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E776
VKFTA	2023	2023	0	VK!F776
VKFTA	2024	2024	0	VK!G776
VKFTA	2025	2025	0	VK!H776
VKFTA	2026	2026	0	VK!I776
VKFTA	2027	2027	0	VK!J776
VCFTA	2022	2022	8	VC!D787
VCFTA	2023	2023	6	VC!E787
VCFTA	2024	2024	5	VC!F787
VCFTA	2025	2025	3	VC!G787
VCFTA	2026	2026	2	VC!H787
VCFTA	2027	2027	0	VC!I787
VN-EAEU	2022	2022	0	EAV!D784
VN-EAEU	2023	2023	0	EAV!E784
VN-EAEU	2024	2024	0	EAV!F784
VN-EAEU	2025	2025	0	EAV!G784
VN-EAEU	2026	2026	0	EAV!H784
VN-EAEU	2027	2027	0	EAV!I784
AHKFTA	2022	2022	0	AKH!D793
AHKFTA	2023	2023	0	AKH!E793
AHKFTA	2024	2024	0	AKH!F793
AHKFTA	2025	2025	0	AKH!G793
AHKFTA	2026	2026	0	AKH!H793
AHKFTA	2027	2027	0	AKH!I793
EVFTA	2022	2022	0	EV-NK!D777
EVFTA	2023	2023	0	EV-NK!E777

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F777
EVFTA	2025	2025	0	EV-NK!G777
EVFTA	2026	2026	0	EV-NK!H777
EVFTA	2027	2027	0	EV-NK!I777
UKVFTA	2022	2022	0	UKV!D779
UKVFTA	2023	2023	0	UKV!E779
UKVFTA	2024	2024	0	UKV!F779
UKVFTA	2025	2025	0	UKV!G779
UKVFTA	2026	2026	0	UKV!H779
UKVFTA	2027	2027	0	UKV!I779
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D777
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E777
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F777
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G777
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H777
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I777
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J777
RCEP A	2022	2022	0	RCEPT-A!D780
RCEP A	2023	2023	0	RCEPT-A!E780
RCEP A	2024	2024	0	RCEPT-A!F780
RCEP A	2025	2025	0	RCEPT-A!G780
RCEP A	2026	2026	0	RCEPT-A!H780
RCEP A	2027	2027	0	RCEPT-A!I780
RCEP B	2022	2022	0	B!D780
RCEP B	2023	2023	0	B!E780
RCEP B	2024	2024	0	B!F780

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G780
RCEP B	2026	2026	0	B!H780
RCEP B	2027	2027	0	B!I780
RCEP C	2022	2022	0	C!D780
RCEP C	2023	2023	0	C!E780
RCEP C	2024	2024	0	C!F780
RCEP C	2025	2025	0	C!G780
RCEP C	2026	2026	0	C!H780
RCEP C	2027	2027	0	C!I780
RCEP D	2022	2022	0	D!D780
RCEP D	2023	2023	0	D!E780
RCEP D	2024	2024	0	D!F780
RCEP D	2025	2025	0	D!G780
RCEP D	2026	2026	0	D!H780
RCEP D	2027	2027	0	D!I780
RCEP E	2022	2022	0	E!D780
RCEP E	2023	2023	0	E!E780
RCEP E	2024	2024	0	E!F780
RCEP E	2025	2025	0	E!G780
RCEP E	2026	2026	0	E!H780
RCEP E	2027	2027	0	E!I780
RCEP F	2022	2022	0	F!D780
RCEP F	2023	2023	0	F!E780
RCEP F	2024	2024	0	F!F780
RCEP F	2025	2025	0	F!G780
RCEP F	2026	2026	0	F!H780

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I780
VIFTA	2024	2024	0	VI!F765
VIFTA	2025	2025	0	VI!G765
VIFTA	2026	2026	0	VI!H765
VIFTA	2027	2027	0	VI!I765

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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
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.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0308.90 has 5 lines; 0308.90.20 is distinguished from its siblings by: Fresh or chilled.	0308.90.10 Live; 0308.90.30 Frozen; 0308.90.40 Dried, salted or in brine; 0308.90.50 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 0308.90.20. 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 0% for 0308.90.20 was checked against BT2026 (cell BT2026!N776), 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)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)*

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.