

HS 0307.42.19 detail

HS code	0307.42.19
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: / - - Live, fresh or chilled: / - - - Live: / - - - - Other
Unit	kg
Generated	30/10/2026 17:19:36
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/03074219/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K693
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N693
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q693
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ693
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	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/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!E691
ATIGA	2022	2022	0	AT!E692
ATIGA	2023	2023	0	AT!F692
ATIGA	2024	2024	0	AT!G692
ATIGA	2025	2025	0	AT!H692
ATIGA	2026	2026	0	AT!I692
ATIGA	2027	2027	0	AT!J692
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E694
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F694
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G694

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H694
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I694
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J694
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E696
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F696
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G696
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H696
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I696
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J696
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F698
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H693
AIFTA	30/12/2022	2022	0	AI!F694
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G694
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H694
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I694
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J694
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K694
VKFTA	2022	2022	0	VK!E692
VKFTA	2023	2023	0	VK!F692
VKFTA	2024	2024	0	VK!G692
VKFTA	2025	2025	0	VK!H692
VKFTA	2026	2026	0	VK!I692
VKFTA	2027	2027	0	VK!J692
VCFTA	2022	2022	8	VC!D703
VCFTA	2023	2023	6	VC!E703
VCFTA	2024	2024	5	VC!F703

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G703
VCFTA	2026	2026	2	VC!H703
VCFTA	2027	2027	0	VC!I703
VN-EAEU	2022	2022	0	EAV!D700
VN-EAEU	2023	2023	0	EAV!E700
VN-EAEU	2024	2024	0	EAV!F700
VN-EAEU	2025	2025	0	EAV!G700
VN-EAEU	2026	2026	0	EAV!H700
VN-EAEU	2027	2027	0	EAV!I700
AHKFTA	2022	2022	2	AKH!D709
AHKFTA	2023	2023	1	AKH!E709
AHKFTA	2024	2024	1	AKH!F709
AHKFTA	2025	2025	1	AKH!G709
AHKFTA	2026	2026	1	AKH!H709
AHKFTA	2027	2027	0	AKH!I709
EVFTA	2022	2022	0	EV-NK!D693
EVFTA	2023	2023	0	EV-NK!E693
EVFTA	2024	2024	0	EV-NK!F693
EVFTA	2025	2025	0	EV-NK!G693
EVFTA	2026	2026	0	EV-NK!H693
EVFTA	2027	2027	0	EV-NK!I693
UKVFTA	2022	2022	0	UKV!D695
UKVFTA	2023	2023	0	UKV!E695
UKVFTA	2024	2024	0	UKV!F695
UKVFTA	2025	2025	0	UKV!G695
UKVFTA	2026	2026	0	UKV!H695

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I695
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D693
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E693
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F693
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G693
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H693
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I693
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J693
RCEP A	2022	2022	0	RCEPT-A!D696
RCEP A	2023	2023	0	RCEPT-A!E696
RCEP A	2024	2024	0	RCEPT-A!F696
RCEP A	2025	2025	0	RCEPT-A!G696
RCEP A	2026	2026	0	RCEPT-A!H696
RCEP A	2027	2027	0	RCEPT-A!I696
RCEP B	2022	2022	0	B!D696
RCEP B	2023	2023	0	B!E696
RCEP B	2024	2024	0	B!F696
RCEP B	2025	2025	0	B!G696
RCEP B	2026	2026	0	B!H696
RCEP B	2027	2027	0	B!I696
RCEP C	2022	2022	0	C!D696
RCEP C	2023	2023	0	C!E696
RCEP C	2024	2024	0	C!F696
RCEP C	2025	2025	0	C!G696
RCEP C	2026	2026	0	C!H696
RCEP C	2027	2027	0	C!I696

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D696
RCEP D	2023	2023	0	D!E696
RCEP D	2024	2024	0	D!F696
RCEP D	2025	2025	0	D!G696
RCEP D	2026	2026	0	D!H696
RCEP D	2027	2027	0	D!I696
RCEP E	2022	2022	0	E!D696
RCEP E	2023	2023	0	E!E696
RCEP E	2024	2024	0	E!F696
RCEP E	2025	2025	0	E!G696
RCEP E	2026	2026	0	E!H696
RCEP E	2027	2027	0	E!I696
RCEP F	2022	2022	0	F!D696
RCEP F	2023	2023	0	F!E696
RCEP F	2024	2024	0	F!F696
RCEP F	2025	2025	0	F!G696
RCEP F	2026	2026	0	F!H696
RCEP F	2027	2027	0	F!I696
VIFTA	2024	2024	*	VI!F682
VIFTA	2025	2025	*	VI!G682
VIFTA	2026	2026	*	VI!H682
VIFTA	2027	2027	*	VI!I682

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0307.42 has 4 lines; 0307.42.19 is distinguished from its siblings by: Other.	0307.42.11 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.); 0307.42.21 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.	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 0307.42.19. 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 3% for 0307.42.19 was checked against BT2026 (cell BT2026!N693), 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
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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)
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.