Vietnam Tariff Intelligence

HS 0307.43.10 detail

HS code	0307.43.10
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: / - - Frozen: / - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)
Unit	kg
Generated	02/11/2026 20:47:31
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/03074310/

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!K698
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N698
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q698
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ698
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

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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6,7	6.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex C)	7,5	7.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	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
VCFTA	11	11%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
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!E696
ATIGA	2022	2022	0	AT!E697
ATIGA	2023	2023	0	AT!F697
ATIGA	2024	2024	0	AT!G697
ATIGA	2025	2025	0	AT!H697
ATIGA	2026	2026	0	AT!I697
ATIGA	2027	2027	0	AT!J697
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E699
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F699
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G699
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H699

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I699
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J699
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E701
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F701
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G701
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H701
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I701
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J701
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F703
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H698
AIFTA	30/12/2022	2022	18	AI!F699
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G699
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H699
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I699
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J699
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K699
VKFTA	2022	2022	0	VK!E697
VKFTA	2023	2023	0	VK!F697
VKFTA	2024	2024	0	VK!G697
VKFTA	2025	2025	0	VK!H697
VKFTA	2026	2026	0	VK!I697
VKFTA	2027	2027	0	VK!J697
VCFTA	2022	2022	22	VC!D708
VCFTA	2023	2023	22	VC!E708
VCFTA	2024	2024	11	VC!F708
VCFTA	2025	2025	11	VC!G708

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	11	VC!H708
VCFTA	2027	2027	11	VC!I708
VN-EAEU	2022	2022	0	EAV!D705
VN-EAEU	2023	2023	0	EAV!E705
VN-EAEU	2024	2024	0	EAV!F705
VN-EAEU	2025	2025	0	EAV!G705
VN-EAEU	2026	2026	0	EAV!H705
VN-EAEU	2027	2027	0	EAV!I705
AHKFTA	2022	2022	6	AKH!D714
AHKFTA	2023	2023	4	AKH!E714
AHKFTA	2024	2024	4	AKH!F714
AHKFTA	2025	2025	2	AKH!G714
AHKFTA	2026	2026	2	AKH!H714
AHKFTA	2027	2027	0	AKH!I714
EVFTA	2022	2022	2,5	EV-NK!D698
EVFTA	2023	2023	0	EV-NK!E698
EVFTA	2024	2024	0	EV-NK!F698
EVFTA	2025	2025	0	EV-NK!G698
EVFTA	2026	2026	0	EV-NK!H698
EVFTA	2027	2027	0	EV-NK!I698
UKVFTA	2022	2022	2,5	UKV!D700
UKVFTA	2023	2023	0	UKV!E700
UKVFTA	2024	2024	0	UKV!F700
UKVFTA	2025	2025	0	UKV!G700
UKVFTA	2026	2026	0	UKV!H700
UKVFTA	2027	2027	0	UKV!I700

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D698
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E698
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F698
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G698
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H698
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I698
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J698
RCEP A	2022	2022	9,3	RCEPT-A!D701
RCEP A	2023	2023	8,7	RCEPT-A!E701
RCEP A	2024	2024	8	RCEPT-A!F701
RCEP A	2025	2025	7,3	RCEPT-A!G701
RCEP A	2026	2026	6,7	RCEPT-A!H701
RCEP A	2027	2027	6	RCEPT-A!I701
RCEP B	2022	2022	9,3	B!D701
RCEP B	2023	2023	8,7	B!E701
RCEP B	2024	2024	8	B!F701
RCEP B	2025	2025	7,3	B!G701
RCEP B	2026	2026	6,7	B!H701
RCEP B	2027	2027	6	B!I701
RCEP C	2022	2022	9,5	C!D701
RCEP C	2023	2023	9	C!E701
RCEP C	2024	2024	8,5	C!F701
RCEP C	2025	2025	8	C!G701
RCEP C	2026	2026	7,5	C!H701
RCEP C	2027	2027	7	C!I701
RCEP D	2022	2022	10	D!D701

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	10	D!E701
RCEP D	2024	2024	10	D!F701
RCEP D	2025	2025	10	D!G701
RCEP D	2026	2026	10	D!H701
RCEP D	2027	2027	10	D!I701
RCEP E	2022	2022	10	E!D701
RCEP E	2023	2023	10	E!E701
RCEP E	2024	2024	10	E!F701
RCEP E	2025	2025	10	E!G701
RCEP E	2026	2026	10	E!H701
RCEP E	2027	2027	10	E!I701
RCEP F	2022	2022	9,3	F!D701
RCEP F	2023	2023	8,7	F!E701
RCEP F	2024	2024	8	F!F701
RCEP F	2025	2025	7,3	F!G701
RCEP F	2026	2026	6,7	F!H701
RCEP F	2027	2027	6	F!I701
VIFTA	2024	2024	*	VI!F687
VIFTA	2025	2025	*	VI!G687
VIFTA	2026	2026	*	VI!H687
VIFTA	2027	2027	*	VI!I687

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-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	RCEP (Annex D) 10%, RCEP (Annex E) 10%, VCFTA 11%, 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 0307.43 has 2 lines; 0307.43.10 is distinguished from its siblings by: Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.).	0307.43.90 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 0307.43.10. 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 0307.43.10 was checked against BT2026 (cell BT2026!N698), 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)

Item policy
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.