Vietnam Tariff Intelligence

HS 0307.49.31 detail

HS code	0307.49.31
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: / - - - Smoked: / - - - - Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)
Unit	kg
Generated	30/10/2026 12:52:27
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/03074931/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K705
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N705
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q705
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ705
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 (-MM)	0% (except MM)	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(-KR)	0% (except KR)	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
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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	16	16%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	16,7	16.7%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	18,8	18.8%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	25	25%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E703
ATIGA	2022	2022	0	AT!E704
ATIGA	2023	2023	0	AT!F704
ATIGA	2024	2024	0	AT!G704
ATIGA	2025	2025	0	AT!H704
ATIGA	2026	2026	0	AT!I704
ATIGA	2027	2027	0	AT!J704
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E706
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F706
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G706
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H706

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I706
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J706
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E708
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F708
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G708
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H708
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I708
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J708
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F710
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H705
AIFTA	30/12/2022	2022	5	AI!F706
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G706
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H706
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I706
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J706
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K706
VKFTA	2022	2022	0	VK!E704
VKFTA	2023	2023	0	VK!F704
VKFTA	2024	2024	0	VK!G704
VKFTA	2025	2025	0	VK!H704
VKFTA	2026	2026	0	VK!I704
VKFTA	2027	2027	0	VK!J704
VCFTA	2022	2022	25	VC!D715
VCFTA	2023	2023	25	VC!E715
VCFTA	2024	2024	16	VC!F715
VCFTA	2025	2025	16	VC!G715

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	16	VC!H715
VCFTA	2027	2027	16	VC!I715
VN-EAEU	2022	2022	0	EAV!D712
VN-EAEU	2023	2023	0	EAV!E712
VN-EAEU	2024	2024	0	EAV!F712
VN-EAEU	2025	2025	0	EAV!G712
VN-EAEU	2026	2026	0	EAV!H712
VN-EAEU	2027	2027	0	EAV!I712
AHKFTA	2022	2022	15	AKH!D721
AHKFTA	2023	2023	10	AKH!E721
AHKFTA	2024	2024	10	AKH!F721
AHKFTA	2025	2025	5	AKH!G721
AHKFTA	2026	2026	5	AKH!H721
AHKFTA	2027	2027	0	AKH!I721
EVFTA	2022	2022	6,2	EV-NK!D705
EVFTA	2023	2023	0	EV-NK!E705
EVFTA	2024	2024	0	EV-NK!F705
EVFTA	2025	2025	0	EV-NK!G705
EVFTA	2026	2026	0	EV-NK!H705
EVFTA	2027	2027	0	EV-NK!I705
UKVFTA	2022	2022	6,2	UKV!D707
UKVFTA	2023	2023	0	UKV!E707
UKVFTA	2024	2024	0	UKV!F707
UKVFTA	2025	2025	0	UKV!G707
UKVFTA	2026	2026	0	UKV!H707
UKVFTA	2027	2027	0	UKV!I707

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D705
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E705
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F705
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G705
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H705
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I705
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J705
RCEP A	2022	2022	23,3	RCEPT-A!D708
RCEP A	2023	2023	21,7	RCEPT-A!E708
RCEP A	2024	2024	20	RCEPT-A!F708
RCEP A	2025	2025	18,3	RCEPT-A!G708
RCEP A	2026	2026	16,7	RCEPT-A!H708
RCEP A	2027	2027	15	RCEPT-A!I708
RCEP B	2022	2022	23,3	B!D708
RCEP B	2023	2023	21,7	B!E708
RCEP B	2024	2024	20	B!F708
RCEP B	2025	2025	18,3	B!G708
RCEP B	2026	2026	16,7	B!H708
RCEP B	2027	2027	15	B!I708
RCEP C	2022	2022	23,8	C!D708
RCEP C	2023	2023	22,5	C!E708
RCEP C	2024	2024	21,3	C!F708
RCEP C	2025	2025	20	C!G708
RCEP C	2026	2026	18,8	C!H708
RCEP C	2027	2027	17,5	C!I708
RCEP D	2022	2022	25	D!D708

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	25	D!E708
RCEP D	2024	2024	25	D!F708
RCEP D	2025	2025	25	D!G708
RCEP D	2026	2026	25	D!H708
RCEP D	2027	2027	25	D!I708
RCEP E	2022	2022	25	E!D708
RCEP E	2023	2023	25	E!E708
RCEP E	2024	2024	25	E!F708
RCEP E	2025	2025	25	E!G708
RCEP E	2026	2026	25	E!H708
RCEP E	2027	2027	25	E!I708
RCEP F	2022	2022	23,3	F!D708
RCEP F	2023	2023	21,7	F!E708
RCEP F	2024	2024	20	F!F708
RCEP F	2025	2025	18,3	F!G708
RCEP F	2026	2026	16,7	F!H708
RCEP F	2027	2027	15	F!I708
VIFTA	2024	2024	0	VI!F694
VIFTA	2025	2025	0	VI!G694
VIFTA	2026	2026	0	VI!H694
VIFTA	2027	2027	0	VI!I694

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	VCFTA 16%, RCEP (Annex A) 16.7%, RCEP (Annex B) 16.7%, RCEP (Annex F) 16.7%, RCEP (Annex C) 18.8%, RCEP (Annex D) 25%, RCEP (Annex E) 25%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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; 0307.49.31 is distinguished from its siblings by: Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.).	0307.49.21 Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.); 0307.49.29 Other; 0307.49.39 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0307.49.31 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0307.49.31	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0307.49.31. 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 15% for 0307.49.31 was checked against BT2026 (cell BT2026!N705), 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.