Vietnam Tariff Intelligence

HS 0307.79.30 detail

HS code	0307.79.30
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 / - Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): / - - Other: / - - - Dried, salted or in brine
Unit	kg
Generated	03/11/2026 16:42:06
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/03077930/

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!K726
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N726
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q726
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ726
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
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(-MY)	0% (except MY)	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
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
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!E724
ATIGA	2022	2022	0	AT!E725
ATIGA	2023	2023	0	AT!F725
ATIGA	2024	2024	0	AT!G725
ATIGA	2025	2025	0	AT!H725
ATIGA	2026	2026	0	AT!I725
ATIGA	2027	2027	0	AT!J725
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E727
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F727
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G727
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H727

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I727
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J727
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E729
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F729
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G729
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H729
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I729
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J729
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F731
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H726
AIFTA	30/12/2022	2022	0	AI!F727
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G727
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H727
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I727
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J727
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K727
VKFTA	2022	2022	0	VK!E725
VKFTA	2023	2023	0	VK!F725
VKFTA	2024	2024	0	VK!G725
VKFTA	2025	2025	0	VK!H725
VKFTA	2026	2026	0	VK!I725
VKFTA	2027	2027	0	VK!J725
VCFTA	2022	2022	8	VC!D736
VCFTA	2023	2023	6	VC!E736
VCFTA	2024	2024	5	VC!F736
VCFTA	2025	2025	3	VC!G736

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H736
VCFTA	2027	2027	0	VC!I736
VN-EAEU	2022	2022	2,7	EAV!D733
VN-EAEU	2023	2023	1,8	EAV!E733
VN-EAEU	2024	2024	0,9	EAV!F733
VN-EAEU	2025	2025	0	EAV!G733
VN-EAEU	2026	2026	0	EAV!H733
VN-EAEU	2027	2027	0	EAV!I733
AHKFTA	2022	2022	6	AKH!D742
AHKFTA	2023	2023	4	AKH!E742
AHKFTA	2024	2024	4	AKH!F742
AHKFTA	2025	2025	2	AKH!G742
AHKFTA	2026	2026	2	AKH!H742
AHKFTA	2027	2027	0	AKH!I742
EVFTA	2022	2022	2,5	EV-NK!D726
EVFTA	2023	2023	0	EV-NK!E726
EVFTA	2024	2024	0	EV-NK!F726
EVFTA	2025	2025	0	EV-NK!G726
EVFTA	2026	2026	0	EV-NK!H726
EVFTA	2027	2027	0	EV-NK!I726
UKVFTA	2022	2022	2,5	UKV!D728
UKVFTA	2023	2023	0	UKV!E728
UKVFTA	2024	2024	0	UKV!F728
UKVFTA	2025	2025	0	UKV!G728
UKVFTA	2026	2026	0	UKV!H728
UKVFTA	2027	2027	0	UKV!I728

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D726
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E726
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F726
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G726
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H726
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I726
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J726
RCEP A	2022	2022	0	RCEPT-A!D729
RCEP A	2023	2023	0	RCEPT-A!E729
RCEP A	2024	2024	0	RCEPT-A!F729
RCEP A	2025	2025	0	RCEPT-A!G729
RCEP A	2026	2026	0	RCEPT-A!H729
RCEP A	2027	2027	0	RCEPT-A!I729
RCEP B	2022	2022	0	B!D729
RCEP B	2023	2023	0	B!E729
RCEP B	2024	2024	0	B!F729
RCEP B	2025	2025	0	B!G729
RCEP B	2026	2026	0	B!H729
RCEP B	2027	2027	0	B!I729
RCEP C	2022	2022	0	C!D729
RCEP C	2023	2023	0	C!E729
RCEP C	2024	2024	0	C!F729
RCEP C	2025	2025	0	C!G729
RCEP C	2026	2026	0	C!H729
RCEP C	2027	2027	0	C!I729
RCEP D	2022	2022	0	D!D729

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E729
RCEP D	2024	2024	0	D!F729
RCEP D	2025	2025	0	D!G729
RCEP D	2026	2026	0	D!H729
RCEP D	2027	2027	0	D!I729
RCEP E	2022	2022	0	E!D729
RCEP E	2023	2023	0	E!E729
RCEP E	2024	2024	0	E!F729
RCEP E	2025	2025	0	E!G729
RCEP E	2026	2026	0	E!H729
RCEP E	2027	2027	0	E!I729
RCEP F	2022	2022	0	F!D729
RCEP F	2023	2023	0	F!E729
RCEP F	2024	2024	0	F!F729
RCEP F	2025	2025	0	F!G729
RCEP F	2026	2026	0	F!H729
RCEP F	2027	2027	0	F!I729
VIFTA	2024	2024	*	VI!F715
VIFTA	2025	2025	*	VI!G715
VIFTA	2026	2026	*	VI!H715
VIFTA	2027	2027	*	VI!I715

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
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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0307.79 has 2 lines; 0307.79.30 is distinguished from its siblings by: Dried, salted or in brine.	0307.79.40 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 0307.79.30. 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 0307.79.30 was checked against BT2026 (cell BT2026!N726), 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)

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.