Vietnam Tariff Intelligence

HS 0308.21.10 detail

HS code	0308.21.10
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 / - Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus): / - - Live, fresh or chilled: / - - - Live
Unit	kg
Generated	05/11/2026 03:55:01
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/03082110/

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!K762
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N762
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q762
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ762
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!E761

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E762
ATIGA	2023	2023	0	AT!F762
ATIGA	2024	2024	0	AT!G762
ATIGA	2025	2025	0	AT!H762
ATIGA	2026	2026	0	AT!I762
ATIGA	2027	2027	0	AT!J762
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E764
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F764
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G764
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H764
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I764
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J764
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E766
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F766
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G766
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H766
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I766
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J766
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F768
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H763
AIFTA	30/12/2022	2022	0	AI!F764
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G764
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H764
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I764
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J764
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K764

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E762
VKFTA	2023	2023	0	VK!F762
VKFTA	2024	2024	0	VK!G762
VKFTA	2025	2025	0	VK!H762
VKFTA	2026	2026	0	VK!I762
VKFTA	2027	2027	0	VK!J762
VCFTA	2022	2022	8	VC!D773
VCFTA	2023	2023	6	VC!E773
VCFTA	2024	2024	5	VC!F773
VCFTA	2025	2025	3	VC!G773
VCFTA	2026	2026	2	VC!H773
VCFTA	2027	2027	0	VC!I773
VN-EAEU	2022	2022	0	EAV!D770
VN-EAEU	2023	2023	0	EAV!E770
VN-EAEU	2024	2024	0	EAV!F770
VN-EAEU	2025	2025	0	EAV!G770
VN-EAEU	2026	2026	0	EAV!H770
VN-EAEU	2027	2027	0	EAV!I770
AHKFTA	2022	2022	0	AKH!D779
AHKFTA	2023	2023	0	AKH!E779
AHKFTA	2024	2024	0	AKH!F779
AHKFTA	2025	2025	0	AKH!G779
AHKFTA	2026	2026	0	AKH!H779
AHKFTA	2027	2027	0	AKH!I779
EVFTA	2022	2022	0	EV-NK!D763
EVFTA	2023	2023	0	EV-NK!E763

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F763
EVFTA	2025	2025	0	EV-NK!G763
EVFTA	2026	2026	0	EV-NK!H763
EVFTA	2027	2027	0	EV-NK!I763
UKVFTA	2022	2022	0	UKV!D765
UKVFTA	2023	2023	0	UKV!E765
UKVFTA	2024	2024	0	UKV!F765
UKVFTA	2025	2025	0	UKV!G765
UKVFTA	2026	2026	0	UKV!H765
UKVFTA	2027	2027	0	UKV!I765
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D763
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E763
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F763
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G763
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H763
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I763
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J763
RCEP A	2022	2022	0	RCEPT-A!D766
RCEP A	2023	2023	0	RCEPT-A!E766
RCEP A	2024	2024	0	RCEPT-A!F766
RCEP A	2025	2025	0	RCEPT-A!G766
RCEP A	2026	2026	0	RCEPT-A!H766
RCEP A	2027	2027	0	RCEPT-A!I766
RCEP B	2022	2022	0	B!D766
RCEP B	2023	2023	0	B!E766
RCEP B	2024	2024	0	B!F766

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G766
RCEP B	2026	2026	0	B!H766
RCEP B	2027	2027	0	B!I766
RCEP C	2022	2022	0	C!D766
RCEP C	2023	2023	0	C!E766
RCEP C	2024	2024	0	C!F766
RCEP C	2025	2025	0	C!G766
RCEP C	2026	2026	0	C!H766
RCEP C	2027	2027	0	C!I766
RCEP D	2022	2022	0	D!D766
RCEP D	2023	2023	0	D!E766
RCEP D	2024	2024	0	D!F766
RCEP D	2025	2025	0	D!G766
RCEP D	2026	2026	0	D!H766
RCEP D	2027	2027	0	D!I766
RCEP E	2022	2022	0	E!D766
RCEP E	2023	2023	0	E!E766
RCEP E	2024	2024	0	E!F766
RCEP E	2025	2025	0	E!G766
RCEP E	2026	2026	0	E!H766
RCEP E	2027	2027	0	E!I766
RCEP F	2022	2022	0	F!D766
RCEP F	2023	2023	0	F!E766
RCEP F	2024	2024	0	F!F766
RCEP F	2025	2025	0	F!G766
RCEP F	2026	2026	0	F!H766

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I766
VIFTA	2024	2024	0	VI!F751
VIFTA	2025	2025	0	VI!G751
VIFTA	2026	2026	0	VI!H751
VIFTA	2027	2027	0	VI!I751

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	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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0308.21 has 2 lines; 0308.21.10 is distinguished from its siblings by: Live.	0308.21.20 Fresh or chilled	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 0308.21.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 0308.21.10 was checked against BT2026 (cell BT2026!N762), 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)
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.