Vietnam Tariff Intelligence

HS 0307.49.39 detail

HS code	0307.49.39
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: / - - - - Other
Unit	kg
Generated	10/11/2026 08:11:46
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/03074939/

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!K706
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N706
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q706
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ706
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(-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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E704
ATIGA	2022	2022	0	AT!E705
ATIGA	2023	2023	0	AT!F705
ATIGA	2024	2024	0	AT!G705
ATIGA	2025	2025	0	AT!H705
ATIGA	2026	2026	0	AT!I705
ATIGA	2027	2027	0	AT!J705
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E707
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F707
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G707

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H707
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I707
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J707
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E709
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F709
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G709
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H709
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I709
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J709
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F711
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H706
AIFTA	30/12/2022	2022	0	AI!F707
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G707
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H707
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I707
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J707
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K707
VKFTA	2022	2022	0	VK!E705
VKFTA	2023	2023	0	VK!F705
VKFTA	2024	2024	0	VK!G705
VKFTA	2025	2025	0	VK!H705
VKFTA	2026	2026	0	VK!I705
VKFTA	2027	2027	0	VK!J705
VCFTA	2022	2022	8	VC!D716
VCFTA	2023	2023	6	VC!E716
VCFTA	2024	2024	5	VC!F716

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G716
VCFTA	2026	2026	2	VC!H716
VCFTA	2027	2027	0	VC!I716
VN-EAEU	2022	2022	2,7	EAV!D713
VN-EAEU	2023	2023	1,8	EAV!E713
VN-EAEU	2024	2024	0,9	EAV!F713
VN-EAEU	2025	2025	0	EAV!G713
VN-EAEU	2026	2026	0	EAV!H713
VN-EAEU	2027	2027	0	EAV!I713
AHKFTA	2022	2022	6	AKH!D722
AHKFTA	2023	2023	4	AKH!E722
AHKFTA	2024	2024	4	AKH!F722
AHKFTA	2025	2025	2	AKH!G722
AHKFTA	2026	2026	2	AKH!H722
AHKFTA	2027	2027	0	AKH!I722
EVFTA	2022	2022	2,5	EV-NK!D706
EVFTA	2023	2023	0	EV-NK!E706
EVFTA	2024	2024	0	EV-NK!F706
EVFTA	2025	2025	0	EV-NK!G706
EVFTA	2026	2026	0	EV-NK!H706
EVFTA	2027	2027	0	EV-NK!I706
UKVFTA	2022	2022	2,5	UKV!D708
UKVFTA	2023	2023	0	UKV!E708
UKVFTA	2024	2024	0	UKV!F708
UKVFTA	2025	2025	0	UKV!G708
UKVFTA	2026	2026	0	UKV!H708

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I708
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D706
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E706
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F706
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G706
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H706
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I706
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J706
RCEP A	2022	2022	9	RCEPT-A!D709
RCEP A	2023	2023	8	RCEPT-A!E709
RCEP A	2024	2024	7	RCEPT-A!F709
RCEP A	2025	2025	6	RCEPT-A!G709
RCEP A	2026	2026	5	RCEPT-A!H709
RCEP A	2027	2027	4	RCEPT-A!I709
RCEP B	2022	2022	9	B!D709
RCEP B	2023	2023	8	B!E709
RCEP B	2024	2024	7	B!F709
RCEP B	2025	2025	6	B!G709
RCEP B	2026	2026	5	B!H709
RCEP B	2027	2027	4	B!I709
RCEP C	2022	2022	9	C!D709
RCEP C	2023	2023	8	C!E709
RCEP C	2024	2024	7	C!F709
RCEP C	2025	2025	6	C!G709
RCEP C	2026	2026	5	C!H709
RCEP C	2027	2027	4	C!I709

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D709
RCEP D	2023	2023	8,2	D!E709
RCEP D	2024	2024	7,3	D!F709
RCEP D	2025	2025	6,4	D!G709
RCEP D	2026	2026	5,5	D!H709
RCEP D	2027	2027	4,5	D!I709
RCEP E	2022	2022	9	E!D709
RCEP E	2023	2023	8	E!E709
RCEP E	2024	2024	7	E!F709
RCEP E	2025	2025	6	E!G709
RCEP E	2026	2026	5	E!H709
RCEP E	2027	2027	4	E!I709
RCEP F	2022	2022	9	F!D709
RCEP F	2023	2023	8	F!E709
RCEP F	2024	2024	7	F!F709
RCEP F	2025	2025	6	F!G709
RCEP F	2026	2026	5	F!H709
RCEP F	2027	2027	4	F!I709
VIFTA	2024	2024	0	VI!F695
VIFTA	2025	2025	0	VI!G695
VIFTA	2026	2026	0	VI!H695
VIFTA	2027	2027	0	VI!I695

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0307.49 has 4 lines; 0307.49.39 is distinguished from its siblings by: Other.	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; 0307.49.31 Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.)	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	0307.49.39 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0307.49.39	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 0307.49.39. 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 0307.49.39 was checked against BT2026 (cell BT2026!N706), 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.