Vietnam Tariff Intelligence

HS 0308.30.40 detail

HS code	0308.30.40
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 / - Jellyfish (Rhopilema spp.): / - - Dried, salted or in brine
Unit	kg
Generated	10/11/2026 18:42:11
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/03083040/

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!K772
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N772
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q772
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ772
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
VIFTA	5.7	5.7%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E771
ATIGA	2022	2022	0	AT!E772
ATIGA	2023	2023	0	AT!F772
ATIGA	2024	2024	0	AT!G772
ATIGA	2025	2025	0	AT!H772
ATIGA	2026	2026	0	AT!I772
ATIGA	2027	2027	0	AT!J772
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E774
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F774
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G774
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H774

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I774
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J774
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E776
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F776
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G776
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H776
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I776
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J776
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F778
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H773
AIFTA	30/12/2022	2022	0	AI!F774
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G774
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H774
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I774
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J774
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K774
VKFTA	2022	2022	0	VK!E772
VKFTA	2023	2023	0	VK!F772
VKFTA	2024	2024	0	VK!G772
VKFTA	2025	2025	0	VK!H772
VKFTA	2026	2026	0	VK!I772
VKFTA	2027	2027	0	VK!J772
VCFTA	2022	2022	8	VC!D783
VCFTA	2023	2023	6	VC!E783
VCFTA	2024	2024	5	VC!F783
VCFTA	2025	2025	3	VC!G783

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H783
VCFTA	2027	2027	0	VC!I783
VN-EAEU	2022	2022	2,7	EAV!D780
VN-EAEU	2023	2023	1,8	EAV!E780
VN-EAEU	2024	2024	0,9	EAV!F780
VN-EAEU	2025	2025	0	EAV!G780
VN-EAEU	2026	2026	0	EAV!H780
VN-EAEU	2027	2027	0	EAV!I780
AHKFTA	2022	2022	6	AKH!D789
AHKFTA	2023	2023	4	AKH!E789
AHKFTA	2024	2024	4	AKH!F789
AHKFTA	2025	2025	2	AKH!G789
AHKFTA	2026	2026	2	AKH!H789
AHKFTA	2027	2027	0	AKH!I789
EVFTA	2022	2022	2,5	EV-NK!D773
EVFTA	2023	2023	0	EV-NK!E773
EVFTA	2024	2024	0	EV-NK!F773
EVFTA	2025	2025	0	EV-NK!G773
EVFTA	2026	2026	0	EV-NK!H773
EVFTA	2027	2027	0	EV-NK!I773
UKVFTA	2022	2022	2,5	UKV!D775
UKVFTA	2023	2023	0	UKV!E775
UKVFTA	2024	2024	0	UKV!F775
UKVFTA	2025	2025	0	UKV!G775
UKVFTA	2026	2026	0	UKV!H775
UKVFTA	2027	2027	0	UKV!I775

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D773
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E773
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F773
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G773
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H773
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I773
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J773
RCEP A	2022	2022	0	RCEPT-A!D776
RCEP A	2023	2023	0	RCEPT-A!E776
RCEP A	2024	2024	0	RCEPT-A!F776
RCEP A	2025	2025	0	RCEPT-A!G776
RCEP A	2026	2026	0	RCEPT-A!H776
RCEP A	2027	2027	0	RCEPT-A!I776
RCEP B	2022	2022	0	B!D776
RCEP B	2023	2023	0	B!E776
RCEP B	2024	2024	0	B!F776
RCEP B	2025	2025	0	B!G776
RCEP B	2026	2026	0	B!H776
RCEP B	2027	2027	0	B!I776
RCEP C	2022	2022	0	C!D776
RCEP C	2023	2023	0	C!E776
RCEP C	2024	2024	0	C!F776
RCEP C	2025	2025	0	C!G776
RCEP C	2026	2026	0	C!H776
RCEP C	2027	2027	0	C!I776
RCEP D	2022	2022	0	D!D776

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E776
RCEP D	2024	2024	0	D!F776
RCEP D	2025	2025	0	D!G776
RCEP D	2026	2026	0	D!H776
RCEP D	2027	2027	0	D!I776
RCEP E	2022	2022	0	E!D776
RCEP E	2023	2023	0	E!E776
RCEP E	2024	2024	0	E!F776
RCEP E	2025	2025	0	E!G776
RCEP E	2026	2026	0	E!H776
RCEP E	2027	2027	0	E!I776
RCEP F	2022	2022	0	F!D776
RCEP F	2023	2023	0	F!E776
RCEP F	2024	2024	0	F!F776
RCEP F	2025	2025	0	F!G776
RCEP F	2026	2026	0	F!H776
RCEP F	2027	2027	0	F!I776
VIFTA	2024	2024	8,6	VI!F761
VIFTA	2025	2025	7.1	VI!G761
VIFTA	2026	2026	5.7	VI!H761
VIFTA	2027	2027	4.3	VI!I761

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 0308.30 has 5 lines; 0308.30.40 is distinguished from its siblings by: Dried, salted or in brine.	0308.30.10 Live; 0308.30.20 Fresh or chilled; 0308.30.30 Frozen; 0308.30.50 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 0308.30.40. 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 0308.30.40 was checked against BT2026 (cell BT2026!N772), 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.