Vietnam Tariff Intelligence

HS 0308.90.50 detail

HS code	0308.90.50
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 / - Other: / - - Smoked
Unit	kg
Generated	10/11/2026 09:35:42
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/03089050/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K779
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N779
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q779
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ779
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
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!E778
ATIGA	2022	2022	0	AT!E779
ATIGA	2023	2023	0	AT!F779
ATIGA	2024	2024	0	AT!G779
ATIGA	2025	2025	0	AT!H779
ATIGA	2026	2026	0	AT!I779
ATIGA	2027	2027	0	AT!J779
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E781
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F781
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G781

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H781
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I781
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J781
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E783
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F783
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G783
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H783
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I783
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J783
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F785
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H780
AIFTA	30/12/2022	2022	5	AI!F781
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G781
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H781
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I781
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J781
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K781
VKFTA	2022	2022	0	VK!E779
VKFTA	2023	2023	0	VK!F779
VKFTA	2024	2024	0	VK!G779
VKFTA	2025	2025	0	VK!H779
VKFTA	2026	2026	0	VK!I779
VKFTA	2027	2027	0	VK!J779
VCFTA	2022	2022	25	VC!D790
VCFTA	2023	2023	25	VC!E790
VCFTA	2024	2024	16	VC!F790

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	16	VC!G790
VCFTA	2026	2026	16	VC!H790
VCFTA	2027	2027	16	VC!I790
VN-EAEU	2022	2022	0	EAV!D787
VN-EAEU	2023	2023	0	EAV!E787
VN-EAEU	2024	2024	0	EAV!F787
VN-EAEU	2025	2025	0	EAV!G787
VN-EAEU	2026	2026	0	EAV!H787
VN-EAEU	2027	2027	0	EAV!I787
AHKFTA	2022	2022	15	AKH!D796
AHKFTA	2023	2023	10	AKH!E796
AHKFTA	2024	2024	10	AKH!F796
AHKFTA	2025	2025	5	AKH!G796
AHKFTA	2026	2026	5	AKH!H796
AHKFTA	2027	2027	0	AKH!I796
EVFTA	2022	2022	6,2	EV-NK!D780
EVFTA	2023	2023	0	EV-NK!E780
EVFTA	2024	2024	0	EV-NK!F780
EVFTA	2025	2025	0	EV-NK!G780
EVFTA	2026	2026	0	EV-NK!H780
EVFTA	2027	2027	0	EV-NK!I780
UKVFTA	2022	2022	6,2	UKV!D782
UKVFTA	2023	2023	0	UKV!E782
UKVFTA	2024	2024	0	UKV!F782
UKVFTA	2025	2025	0	UKV!G782
UKVFTA	2026	2026	0	UKV!H782

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I782
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D780
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E780
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F780
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G780
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H780
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I780
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J780
RCEP A	2022	2022	23,3	RCEPT-A!D783
RCEP A	2023	2023	21,7	RCEPT-A!E783
RCEP A	2024	2024	20	RCEPT-A!F783
RCEP A	2025	2025	18,3	RCEPT-A!G783
RCEP A	2026	2026	16,7	RCEPT-A!H783
RCEP A	2027	2027	15	RCEPT-A!I783
RCEP B	2022	2022	23,3	B!D783
RCEP B	2023	2023	21,7	B!E783
RCEP B	2024	2024	20	B!F783
RCEP B	2025	2025	18,3	B!G783
RCEP B	2026	2026	16,7	B!H783
RCEP B	2027	2027	15	B!I783
RCEP C	2022	2022	23,8	C!D783
RCEP C	2023	2023	22,5	C!E783
RCEP C	2024	2024	21,3	C!F783
RCEP C	2025	2025	20	C!G783
RCEP C	2026	2026	18,8	C!H783
RCEP C	2027	2027	17,5	C!I783

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	25	D!D783
RCEP D	2023	2023	25	D!E783
RCEP D	2024	2024	25	D!F783
RCEP D	2025	2025	25	D!G783
RCEP D	2026	2026	25	D!H783
RCEP D	2027	2027	25	D!I783
RCEP E	2022	2022	25	E!D783
RCEP E	2023	2023	25	E!E783
RCEP E	2024	2024	25	E!F783
RCEP E	2025	2025	25	E!G783
RCEP E	2026	2026	25	E!H783
RCEP E	2027	2027	25	E!I783
RCEP F	2022	2022	23,3	F!D783
RCEP F	2023	2023	21,7	F!E783
RCEP F	2024	2024	20	F!F783
RCEP F	2025	2025	18,3	F!G783
RCEP F	2026	2026	16,7	F!H783
RCEP F	2027	2027	15	F!I783
VIFTA	2024	2024	22.5	VI!F768
VIFTA	2025	2025	20	VI!G768
VIFTA	2026	2026	17.5	VI!H768
VIFTA	2027	2027	15	VI!I768

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
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
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Annex D) 25%, RCEP (Annex E) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 0308.90 has 5 lines; 0308.90.50 is distinguished from its siblings by: Smoked.	0308.90.10 Live; 0308.90.20 Fresh or chilled; 0308.90.30 Frozen; 0308.90.40 Dried, salted or in brine	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 "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 0308.90.50. 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 25% for 0308.90.50 was checked against BT2026 (cell BT2026!N779), 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)
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.