Vietnam Tariff Intelligence

HS 0508.00.90 detail

HS code	0508.00.90
Description	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof / - Other
Unit	kg
Generated	13/11/2026 17:34:56
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://www.vietnamtariff.com/hs-code/05080090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K957
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N957
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q957
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E946

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E947
ATIGA	2023	2023	0	AT!F947
ATIGA	2024	2024	0	AT!G947
ATIGA	2025	2025	0	AT!H947
ATIGA	2026	2026	0	AT!I947
ATIGA	2027	2027	0	AT!J947
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E949
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F949
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G949
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H949
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I949
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J949
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E951
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F951
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G951
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H951
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I951
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J951
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F953
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H948
AIFTA	30/12/2022	2022	0	AI!F949
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G949
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H949
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I949
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J949
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K949

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E947
VKFTA	2023	2023	0	VK!F947
VKFTA	2024	2024	0	VK!G947
VKFTA	2025	2025	0	VK!H947
VKFTA	2026	2026	0	VK!I947
VKFTA	2027	2027	0	VK!J947
VCFTA	2022	2022	0	VC!D958
VCFTA	2023	2023	0	VC!E958
VCFTA	2024	2024	0	VC!F958
VCFTA	2025	2025	0	VC!G958
VCFTA	2026	2026	0	VC!H958
VCFTA	2027	2027	0	VC!I958
VN-EAEU	2022	2022	0	EAV!D955
VN-EAEU	2023	2023	0	EAV!E955
VN-EAEU	2024	2024	0	EAV!F955
VN-EAEU	2025	2025	0	EAV!G955
VN-EAEU	2026	2026	0	EAV!H955
VN-EAEU	2027	2027	0	EAV!I955
VNCU	2022	2022	0	VNCU!D193
VNCU	2023 - 2027		0	VNCU!E193
AHKFTA	2022	2022	0	AKH!D964
AHKFTA	2023	2023	0	AKH!E964
AHKFTA	2024	2024	0	AKH!F964
AHKFTA	2025	2025	0	AKH!G964
AHKFTA	2026	2026	0	AKH!H964
AHKFTA	2027	2027	0	AKH!I964

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D948
EVFTA	2023	2023	0	EV-NK!E948
EVFTA	2024	2024	0	EV-NK!F948
EVFTA	2025	2025	0	EV-NK!G948
EVFTA	2026	2026	0	EV-NK!H948
EVFTA	2027	2027	0	EV-NK!I948
UKVFTA	2022	2022	0	UKV!D950
UKVFTA	2023	2023	0	UKV!E950
UKVFTA	2024	2024	0	UKV!F950
UKVFTA	2025	2025	0	UKV!G950
UKVFTA	2026	2026	0	UKV!H950
UKVFTA	2027	2027	0	UKV!I950
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D948
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E948
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F948
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G948
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H948
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I948
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J948
RCEP A	2022	2022	0	RCEPT-A!D951
RCEP A	2023	2023	0	RCEPT-A!E951
RCEP A	2024	2024	0	RCEPT-A!F951
RCEP A	2025	2025	0	RCEPT-A!G951
RCEP A	2026	2026	0	RCEPT-A!H951
RCEP A	2027	2027	0	RCEPT-A!I951
RCEP B	2022	2022	0	B!D951

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E951
RCEP B	2024	2024	0	B!F951
RCEP B	2025	2025	0	B!G951
RCEP B	2026	2026	0	B!H951
RCEP B	2027	2027	0	B!I951
RCEP C	2022	2022	0	C!D951
RCEP C	2023	2023	0	C!E951
RCEP C	2024	2024	0	C!F951
RCEP C	2025	2025	0	C!G951
RCEP C	2026	2026	0	C!H951
RCEP C	2027	2027	0	C!I951
RCEP D	2022	2022	0	D!D951
RCEP D	2023	2023	0	D!E951
RCEP D	2024	2024	0	D!F951
RCEP D	2025	2025	0	D!G951
RCEP D	2026	2026	0	D!H951
RCEP D	2027	2027	0	D!I951
RCEP E	2022	2022	0	E!D951
RCEP E	2023	2023	0	E!E951
RCEP E	2024	2024	0	E!F951
RCEP E	2025	2025	0	E!G951
RCEP E	2026	2026	0	E!H951
RCEP E	2027	2027	0	E!I951
RCEP F	2022	2022	0	F!D951
RCEP F	2023	2023	0	F!E951
RCEP F	2024	2024	0	F!F951

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G951
RCEP F	2026	2026	0	F!H951
RCEP F	2027	2027	0	F!I951
VIFTA	2024	2024	4.3	VI!F920
VIFTA	2025	2025	3.6	VI!G920
VIFTA	2026	2026	2.9	VI!H920
VIFTA	2027	2027	2.1	VI!I920

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Động vật, sản phẩm động vật trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)		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): 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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0508.00 has 2 lines; 0508.00.90 is distinguished from its siblings by: Other.	0508.00.20 Shells of molluscs, crustaceans or echinoderms	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 0508.00.90. 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 5% for 0508.00.90 was checked against BT2026 (cell BT2026!N957), 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
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 trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1)
Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)
Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)

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.