Vietnam Tariff Intelligence

HS 0307.29.40 detail

HS code	0307.29.40
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 / - Scallops and other molluscs of the family Pectinidae: / - - Other: / - - - Smoked
Unit	kg
Generated	19/11/2026 02:43:49
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/03072940/

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!K680
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N680
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q680
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ680
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
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-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
AHKFTA	0/2	0 / 2 (several rates)	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Needs interpretation
AKFTA	0/0(-MY)	0/0(-MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Needs interpretation
RCEP (Annex A)	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex B)	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex C)	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex D)	0/5,5	0 / 5,5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex E)	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
RCEP (Annex F)	0/5	0 / 5 (several rates)	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Needs interpretation
VCFTA	2/2	2 / 2 (several rates)	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Needs interpretation
VN-EAEU	0/0	0 / 0 (several rates)	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Needs interpretation
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E678
ATIGA	2022	2022	0	AT!E679
ATIGA	2023	2023	0	AT!F679
ATIGA	2024	2024	0	AT!G679
ATIGA	2025	2025	0	AT!H679
ATIGA	2026	2026	0	AT!I679
ATIGA	2027	2027	0	AT!J679
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E681
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F681
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G681

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H681
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I681
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J681
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E683
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F683
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G683
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H683
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I683
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J683
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)			AK!683
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H680
AIFTA	30/12/2022	2022	0	AI!F681
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G681
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H681
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I681
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J681
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K681
VKFTA	2022	2022	0	VK!E679
VKFTA	2023	2023	0	VK!F679
VKFTA	2024	2024	0	VK!G679
VKFTA	2025	2025	0	VK!H679
VKFTA	2026	2026	0	VK!I679
VKFTA	2027	2027	0	VK!J679
VCFTA	2022	2022		VC!688
VCFTA	2023	2023		VC!688
VCFTA	2024	2024		VC!688

FTA	Period	Year	Source value	Source
VCFTA	2025	2025		VC!688
VCFTA	2026	2026		VC!688
VCFTA	2027	2027		VC!688
VN-EAEU	2022	2022		EAV!685
VN-EAEU	2023	2023		EAV!685
VN-EAEU	2024	2024		EAV!685
VN-EAEU	2025	2025		EAV!685
VN-EAEU	2026	2026		EAV!685
VN-EAEU	2027	2027		EAV!685
VNCU	2022	2022	0	VNCU!D164
VNCU	2023 - 2027		0	VNCU!E164
AHKFTA	2022	2022		AKH!694
AHKFTA	2023	2023		AKH!694
AHKFTA	2024	2024		AKH!694
AHKFTA	2025	2025		AKH!694
AHKFTA	2026	2026		AKH!694
AHKFTA	2027	2027		AKH!694
EVFTA	2022	2022	2,5	EV-NK!D680
EVFTA	2023	2023	0	EV-NK!E680
EVFTA	2024	2024	0	EV-NK!F680
EVFTA	2025	2025	0	EV-NK!G680
EVFTA	2026	2026	0	EV-NK!H680
EVFTA	2027	2027	0	EV-NK!I680
UKVFTA	2022	2022	2,5	UKV!D682
UKVFTA	2023	2023	0	UKV!E682
UKVFTA	2024	2024	0	UKV!F682

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G682
UKVFTA	2026	2026	0	UKV!H682
UKVFTA	2027	2027	0	UKV!I682
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D680
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E680
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F680
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G680
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H680
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I680
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J680
RCEP A	2022	2022		RCEPT-A!681
RCEP A	2023	2023		RCEPT-A!681
RCEP A	2024	2024		RCEPT-A!681
RCEP A	2025	2025		RCEPT-A!681
RCEP A	2026	2026		RCEPT-A!681
RCEP A	2027	2027		RCEPT-A!681
RCEP B	2022	2022		B!681
RCEP B	2023	2023		B!681
RCEP B	2024	2024		B!681
RCEP B	2025	2025		B!681
RCEP B	2026	2026		B!681
RCEP B	2027	2027		B!681
RCEP C	2022	2022		C!681
RCEP C	2023	2023		C!681
RCEP C	2024	2024		C!681
RCEP C	2025	2025		C!681

FTA	Period	Year	Source value	Source
RCEP C	2026	2026		C!681
RCEP C	2027	2027		C!681
RCEP D	2022	2022		D!681
RCEP D	2023	2023		D!681
RCEP D	2024	2024		D!681
RCEP D	2025	2025		D!681
RCEP D	2026	2026		D!681
RCEP D	2027	2027		D!681
RCEP E	2022	2022		E!681
RCEP E	2023	2023		E!681
RCEP E	2024	2024		E!681
RCEP E	2025	2025		E!681
RCEP E	2026	2026		E!681
RCEP E	2027	2027		E!681
RCEP F	2022	2022		F!681
RCEP F	2023	2023		F!681
RCEP F	2024	2024		F!681
RCEP F	2025	2025		F!681
RCEP F	2026	2026		F!681
RCEP F	2027	2027		F!681
VIFTA	2024	2024	*	VI!F669
VIFTA	2025	2025	*	VI!G669
VIFTA	2026	2026	*	VI!H669
VIFTA	2027	2027	*	VI!I669

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 0307.29 has 2 lines; 0307.29.40 is distinguished from its siblings by: Smoked.	0307.29.30 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 "*/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 0307.29.40. 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 0307.29.40 was checked against BT2026 (cell BT2026!N680), 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.