Vietnam Tariff Intelligence

# HS 0307.99.40 detail

| | |
|---|---|
| **HS code** | 0307.99.40 |
| **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 / - Other: / - - Other: / - - - Smoked |
| **Unit** | kg |
| **Generated** | 18/11/2026 03:01:07 |
| **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/03079940/ |

## 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!K750 |
| Preferential (MFN) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N750 |
| VAT | */5/8/10 | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q750 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ750 |
| 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 |
| 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 |
| RCEP (Annex A) | 5 | 5% | 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) | 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 |
| 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!E748 |
| ATIGA | 2022 | 2022 | 0 | AT!E749 |
| ATIGA | 2023 | 2023 | 0 | AT!F749 |
| ATIGA | 2024 | 2024 | 0 | AT!G749 |
| ATIGA | 2025 | 2025 | 0 | AT!H749 |
| ATIGA | 2026 | 2026 | 0 | AT!I749 |
| ATIGA | 2027 | 2027 | 0 | AT!J749 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E751 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F751 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G751 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H751 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I751 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J751 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E753 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F753 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G753 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H753 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I753 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J753 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F755 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H750 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F751 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G751 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H751 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I751 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J751 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K751 |
| VKFTA | 2022 | 2022 | 0 | VK!E749 |
| VKFTA | 2023 | 2023 | 0 | VK!F749 |
| VKFTA | 2024 | 2024 | 0 | VK!G749 |
| VKFTA | 2025 | 2025 | 0 | VK!H749 |
| VKFTA | 2026 | 2026 | 0 | VK!I749 |
| VKFTA | 2027 | 2027 | 0 | VK!J749 |
| VCFTA | 2022 | 2022 | 8 | VC!D760 |
| VCFTA | 2023 | 2023 | 6 | VC!E760 |
| VCFTA | 2024 | 2024 | 5 | VC!F760 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 3 | VC!G760 |
| VCFTA | 2026 | 2026 | 2 | VC!H760 |
| VCFTA | 2027 | 2027 | 0 | VC!I760 |
| VN-EAEU | 2022 | 2022 | 2,7 | EAV!D757 |
| VN-EAEU | 2023 | 2023 | 1,8 | EAV!E757 |
| VN-EAEU | 2024 | 2024 | 0,9 | EAV!F757 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G757 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H757 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I757 |
| AHKFTA | 2022 | 2022 | 6 | AKH!D766 |
| AHKFTA | 2023 | 2023 | 4 | AKH!E766 |
| AHKFTA | 2024 | 2024 | 4 | AKH!F766 |
| AHKFTA | 2025 | 2025 | 2 | AKH!G766 |
| AHKFTA | 2026 | 2026 | 2 | AKH!H766 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I766 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D750 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E750 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F750 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G750 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H750 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I750 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D752 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E752 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F752 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G752 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H752 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I752 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D750 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E750 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F750 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G750 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H750 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I750 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J750 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D753 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E753 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F753 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G753 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H753 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I753 |
| RCEP B | 2022 | 2022 | 9 | B!D753 |
| RCEP B | 2023 | 2023 | 8 | B!E753 |
| RCEP B | 2024 | 2024 | 7 | B!F753 |
| RCEP B | 2025 | 2025 | 6 | B!G753 |
| RCEP B | 2026 | 2026 | 5 | B!H753 |
| RCEP B | 2027 | 2027 | 4 | B!I753 |
| RCEP C | 2022 | 2022 | 9 | C!D753 |
| RCEP C | 2023 | 2023 | 8 | C!E753 |
| RCEP C | 2024 | 2024 | 7 | C!F753 |
| RCEP C | 2025 | 2025 | 6 | C!G753 |
| RCEP C | 2026 | 2026 | 5 | C!H753 |
| RCEP C | 2027 | 2027 | 4 | C!I753 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 9,1 | D!D753 |
| RCEP D | 2023 | 2023 | 8,2 | D!E753 |
| RCEP D | 2024 | 2024 | 7,3 | D!F753 |
| RCEP D | 2025 | 2025 | 6,4 | D!G753 |
| RCEP D | 2026 | 2026 | 5,5 | D!H753 |
| RCEP D | 2027 | 2027 | 4,5 | D!I753 |
| RCEP E | 2022 | 2022 | 9 | E!D753 |
| RCEP E | 2023 | 2023 | 8 | E!E753 |
| RCEP E | 2024 | 2024 | 7 | E!F753 |
| RCEP E | 2025 | 2025 | 6 | E!G753 |
| RCEP E | 2026 | 2026 | 5 | E!H753 |
| RCEP E | 2027 | 2027 | 4 | E!I753 |
| RCEP F | 2022 | 2022 | 9 | F!D753 |
| RCEP F | 2023 | 2023 | 8 | F!E753 |
| RCEP F | 2024 | 2024 | 7 | F!F753 |
| RCEP F | 2025 | 2025 | 6 | F!G753 |
| RCEP F | 2026 | 2026 | 5 | F!H753 |
| RCEP F | 2027 | 2027 | 4 | F!I753 |
| VIFTA | 2024 | 2024 | * | VI!F739 |
| VIFTA | 2025 | 2025 | * | VI!G739 |
| VIFTA | 2026 | 2026 | * | VI!H739 |
| VIFTA | 2027 | 2027 | * | VI!I739 |

## 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 |
| 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 0307.99 has 2 lines; 0307.99.40 is distinguished from its siblings by: Smoked. | 0307.99.30 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 0307.99.40. 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 0307.99.40 was checked against BT2026 (cell BT2026!N750), 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) |

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.