Vietnam Tariff Intelligence

HS 0307.21.10 detail

HS code	0307.21.10
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: / - - Live, fresh or chilled: / - - - Live
Unit	kg
Generated	10/11/2026 18:45:37
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/03072110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K675
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N675
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q675
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ675
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	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
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
AHKFTA	0/1	0 / 1 (several rates)	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Needs interpretation
VCFTA	2/2	2 / 2 (several rates)	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Needs interpretation
VIFTA	0/*	0 / * (several rates)	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Needs interpretation
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!E673
ATIGA	2022	2022	0	AT!E674
ATIGA	2023	2023	0	AT!F674
ATIGA	2024	2024	0	AT!G674
ATIGA	2025	2025	0	AT!H674
ATIGA	2026	2026	0	AT!I674
ATIGA	2027	2027	0	AT!J674
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E676
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F676
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G676
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H676

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I676
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J676
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E676
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F676
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G676
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H676
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I676
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J676
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F674
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H673
AIFTA	30/12/2022	2022	0	AI!F676
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G676
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H676
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I676
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J676
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K676
VKFTA	2022	2022	0	VK!E674
VKFTA	2023	2023	0	VK!F674
VKFTA	2024	2024	0	VK!G674
VKFTA	2025	2025	0	VK!H674
VKFTA	2026	2026	0	VK!I674
VKFTA	2027	2027	0	VK!J674
VCFTA	2022	2022		VC!675
VCFTA	2023	2023		VC!675
VCFTA	2024	2024		VC!675
VCFTA	2025	2025		VC!675

FTA	Period	Year	Source value	Source
VCFTA	2026	2026		VC!675
VCFTA	2027	2027		VC!675
VN-EAEU	2022	2022	0	EAV!D678
VN-EAEU	2023	2023	0	EAV!E678
VN-EAEU	2024	2024	0	EAV!F678
VN-EAEU	2025	2025	0	EAV!G678
VN-EAEU	2026	2026	0	EAV!H678
VN-EAEU	2027	2027	0	EAV!I678
VNCU	2022	2022	0	VNCU!D159
VNCU	2023 - 2027		0	VNCU!E159
AHKFTA	2022	2022		AKH!683
AHKFTA	2023	2023		AKH!683
AHKFTA	2024	2024		AKH!683
AHKFTA	2025	2025		AKH!683
AHKFTA	2026	2026		AKH!683
AHKFTA	2027	2027		AKH!683
EVFTA	2022	2022	0	EV-NK!D675
EVFTA	2023	2023	0	EV-NK!E675
EVFTA	2024	2024	0	EV-NK!F675
EVFTA	2025	2025	0	EV-NK!G675
EVFTA	2026	2026	0	EV-NK!H675
EVFTA	2027	2027	0	EV-NK!I675
UKVFTA	2022	2022	0	UKV!D677
UKVFTA	2023	2023	0	UKV!E677
UKVFTA	2024	2024	0	UKV!F677
UKVFTA	2025	2025	0	UKV!G677

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H677
UKVFTA	2027	2027	0	UKV!I677
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D675
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E675
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F675
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G675
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H675
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I675
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J675
RCEP A	2022	2022	0	RCEPT-A!D674
RCEP A	2023	2023	0	RCEPT-A!E674
RCEP A	2024	2024	0	RCEPT-A!F674
RCEP A	2025	2025	0	RCEPT-A!G674
RCEP A	2026	2026	0	RCEPT-A!H674
RCEP A	2027	2027	0	RCEPT-A!I674
RCEP B	2022	2022	0	B!D674
RCEP B	2023	2023	0	B!E674
RCEP B	2024	2024	0	B!F674
RCEP B	2025	2025	0	B!G674
RCEP B	2026	2026	0	B!H674
RCEP B	2027	2027	0	B!I674
RCEP C	2022	2022	0	C!D674
RCEP C	2023	2023	0	C!E674
RCEP C	2024	2024	0	C!F674
RCEP C	2025	2025	0	C!G674
RCEP C	2026	2026	0	C!H674

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I674
RCEP D	2022	2022	0	D!D674
RCEP D	2023	2023	0	D!E674
RCEP D	2024	2024	0	D!F674
RCEP D	2025	2025	0	D!G674
RCEP D	2026	2026	0	D!H674
RCEP D	2027	2027	0	D!I674
RCEP E	2022	2022	0	E!D674
RCEP E	2023	2023	0	E!E674
RCEP E	2024	2024	0	E!F674
RCEP E	2025	2025	0	E!G674
RCEP E	2026	2026	0	E!H674
RCEP E	2027	2027	0	E!I674
RCEP F	2022	2022	0	F!D674
RCEP F	2023	2023	0	F!E674
RCEP F	2024	2024	0	F!F674
RCEP F	2025	2025	0	F!G674
RCEP F	2026	2026	0	F!H674
RCEP F	2027	2027	0	F!I674
VIFTA	2024	2024		VI!660
VIFTA	2025	2025		VI!660
VIFTA	2026	2026		VI!660
VIFTA	2027	2027		VI!660

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0307.21 has 2 lines; 0307.21.10 is distinguished from its siblings by: Live.	0307.21.20 Fresh or chilled	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 0307.21.10. 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 3% for 0307.21.10 was checked against BT2026 (cell BT2026!N675), 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)
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.