Vietnam Tariff Intelligence

HS 0307.31.10 detail

HS code	0307.31.10
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 / - Mussels (Mytilus spp., Perna spp.): / - - Live, fresh or chilled: / - - - Live
Unit	kg
Generated	03/11/2026 05:56:17
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/03073110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K683
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N683
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q683
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ683
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
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
VIFTA	0	0%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E681

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E682
ATIGA	2023	2023	0	AT!F682
ATIGA	2024	2024	0	AT!G682
ATIGA	2025	2025	0	AT!H682
ATIGA	2026	2026	0	AT!I682
ATIGA	2027	2027	0	AT!J682
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E684
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F684
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G684
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H684
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I684
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J684
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E686
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F686
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G686
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H686
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I686
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J686
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F688
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H683
AIFTA	30/12/2022	2022	0	AI!F684
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G684
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H684
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I684
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J684
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K684

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E682
VKFTA	2023	2023	0	VK!F682
VKFTA	2024	2024	0	VK!G682
VKFTA	2025	2025	0	VK!H682
VKFTA	2026	2026	0	VK!I682
VKFTA	2027	2027	0	VK!J682
VCFTA	2022	2022	11	VC!D693
VCFTA	2023	2023	9	VC!E693
VCFTA	2024	2024	6	VC!F693
VCFTA	2025	2025	4	VC!G693
VCFTA	2026	2026	2	VC!H693
VCFTA	2027	2027	0	VC!I693
VN-EAEU	2022	2022	0	EAV!D690
VN-EAEU	2023	2023	0	EAV!E690
VN-EAEU	2024	2024	0	EAV!F690
VN-EAEU	2025	2025	0	EAV!G690
VN-EAEU	2026	2026	0	EAV!H690
VN-EAEU	2027	2027	0	EAV!I690
AHKFTA	2022	2022	0	AKH!D699
AHKFTA	2023	2023	0	AKH!E699
AHKFTA	2024	2024	0	AKH!F699
AHKFTA	2025	2025	0	AKH!G699
AHKFTA	2026	2026	0	AKH!H699
AHKFTA	2027	2027	0	AKH!I699
EVFTA	2022	2022	0	EV-NK!D683
EVFTA	2023	2023	0	EV-NK!E683

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F683
EVFTA	2025	2025	0	EV-NK!G683
EVFTA	2026	2026	0	EV-NK!H683
EVFTA	2027	2027	0	EV-NK!I683
UKVFTA	2022	2022	0	UKV!D685
UKVFTA	2023	2023	0	UKV!E685
UKVFTA	2024	2024	0	UKV!F685
UKVFTA	2025	2025	0	UKV!G685
UKVFTA	2026	2026	0	UKV!H685
UKVFTA	2027	2027	0	UKV!I685
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D683
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E683
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F683
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G683
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H683
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I683
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J683
RCEP A	2022	2022	0	RCEPT-A!D686
RCEP A	2023	2023	0	RCEPT-A!E686
RCEP A	2024	2024	0	RCEPT-A!F686
RCEP A	2025	2025	0	RCEPT-A!G686
RCEP A	2026	2026	0	RCEPT-A!H686
RCEP A	2027	2027	0	RCEPT-A!I686
RCEP B	2022	2022	0	B!D686
RCEP B	2023	2023	0	B!E686
RCEP B	2024	2024	0	B!F686

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G686
RCEP B	2026	2026	0	B!H686
RCEP B	2027	2027	0	B!I686
RCEP C	2022	2022	0	C!D686
RCEP C	2023	2023	0	C!E686
RCEP C	2024	2024	0	C!F686
RCEP C	2025	2025	0	C!G686
RCEP C	2026	2026	0	C!H686
RCEP C	2027	2027	0	C!I686
RCEP D	2022	2022	0	D!D686
RCEP D	2023	2023	0	D!E686
RCEP D	2024	2024	0	D!F686
RCEP D	2025	2025	0	D!G686
RCEP D	2026	2026	0	D!H686
RCEP D	2027	2027	0	D!I686
RCEP E	2022	2022	0	E!D686
RCEP E	2023	2023	0	E!E686
RCEP E	2024	2024	0	E!F686
RCEP E	2025	2025	0	E!G686
RCEP E	2026	2026	0	E!H686
RCEP E	2027	2027	0	E!I686
RCEP F	2022	2022	0	F!D686
RCEP F	2023	2023	0	F!E686
RCEP F	2024	2024	0	F!F686
RCEP F	2025	2025	0	F!G686
RCEP F	2026	2026	0	F!H686

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I686
VIFTA	2024	2024	0	VI!F672
VIFTA	2025	2025	0	VI!G672
VIFTA	2026	2026	0	VI!H672
VIFTA	2027	2027	0	VI!I672

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
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 2%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 0307.31 has 2 lines; 0307.31.10 is distinguished from its siblings by: Live.	0307.31.20 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 0307.31.10. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 0307.31.10 was checked against BT2026 (cell BT2026!N683), 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.