

## HS 0307.71.20 detail

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 0307.71.20                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Description</b>         | 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 / - Clams, cockles and ark shells (families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae): / - - Live, fresh or chilled: / - - - Fresh or chilled |
| <b>Unit</b>                | kg                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Generated</b>           | 30/10/2026 15:55:53                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Data version</b>        | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                                                                                                                                                                                                                                   |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/03077120/">https://vietnamtariff.com/hs-code/03077120/</a>                                                                                                                                                                                                                                                                                                                                                        |

### 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!K723  |
| Preferential (MFN)   | 0            | 0%                             | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N723  |
| VAT                  | *5/8/10      | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q723  |
| Excise tax           |              | No data                        |                |            |              |
| Environmental tax    |              | No data                        |                |            |              |
| Export duty          | 0            | 0%                             | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ723 |
| 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 |
| 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!E721   |
| ATIGA   | 2022                                   | 2022 | 0 | AT!E722   |
| ATIGA   | 2023                                   | 2023 | 0 | AT!F722   |
| ATIGA   | 2024                                   | 2024 | 0 | AT!G722   |
| ATIGA   | 2025                                   | 2025 | 0 | AT!H722   |
| ATIGA   | 2026                                   | 2026 | 0 | AT!I722   |
| ATIGA   | 2027                                   | 2027 | 0 | AT!J722   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 2 | AJ!E724   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | AJ!F724   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | AJ!G724   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | AJ!H724   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | AJ!I724   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | AJ!J724   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4 | VJ!E726   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2 | VJ!F726   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | VJ!G726   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | VJ!H726   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | VJ!I726   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | VJ!J726   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AK!F728   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AANZ!H723 |
| AIFTA   | 30/12/2022                             | 2022 | 0 | AI!F724   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0 | AI!G724   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0 | AI!H724   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0 | AI!I724   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0 | AI!J724   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0 | AI!K724   |

|         |      |      |   |            |
|---------|------|------|---|------------|
| VKFTA   | 2022 | 2022 | 0 | VK!E722    |
| VKFTA   | 2023 | 2023 | 0 | VK!F722    |
| VKFTA   | 2024 | 2024 | 0 | VK!G722    |
| VKFTA   | 2025 | 2025 | 0 | VK!H722    |
| VKFTA   | 2026 | 2026 | 0 | VK!I722    |
| VKFTA   | 2027 | 2027 | 0 | VK!J722    |
| VCFTA   | 2022 | 2022 | 8 | VC!D733    |
| VCFTA   | 2023 | 2023 | 6 | VC!E733    |
| VCFTA   | 2024 | 2024 | 5 | VC!F733    |
| VCFTA   | 2025 | 2025 | 3 | VC!G733    |
| VCFTA   | 2026 | 2026 | 2 | VC!H733    |
| VCFTA   | 2027 | 2027 | 0 | VC!I733    |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D730   |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E730   |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F730   |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G730   |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H730   |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I730   |
| AHKFTA  | 2022 | 2022 | 0 | AKH!D739   |
| AHKFTA  | 2023 | 2023 | 0 | AKH!E739   |
| AHKFTA  | 2024 | 2024 | 0 | AKH!F739   |
| AHKFTA  | 2025 | 2025 | 0 | AKH!G739   |
| AHKFTA  | 2026 | 2026 | 0 | AKH!H739   |
| AHKFTA  | 2027 | 2027 | 0 | AKH!I739   |
| EVFTA   | 2022 | 2022 | 0 | EV-NK!D723 |
| EVFTA   | 2023 | 2023 | 0 | EV-NK!E723 |
| EVFTA   | 2024 | 2024 | 0 | EV-NK!F723 |

|        |       |                |   |              |
|--------|-------|----------------|---|--------------|
| EVFTA  | 2025  | 2025           | 0 | EV-NK!G723   |
| EVFTA  | 2026  | 2026           | 0 | EV-NK!H723   |
| EVFTA  | 2027  | 2027           | 0 | EV-NK!I723   |
| UKVFTA | 2022  | 2022           | 0 | UKV!D725     |
| UKVFTA | 2023  | 2023           | 0 | UKV!E725     |
| UKVFTA | 2024  | 2024           | 0 | UKV!F725     |
| UKVFTA | 2025  | 2025           | 0 | UKV!G725     |
| UKVFTA | 2026  | 2026           | 0 | UKV!H725     |
| UKVFTA | 2027  | 2027           | 0 | UKV!I725     |
| CPTPP  | (I)   | 2021 (DERIVED) | 0 | CPTPP!D723   |
| CPTPP  | (II)  | 2022 (DERIVED) | 0 | CPTPP!E723   |
| CPTPP  | (III) | 2023 (DERIVED) | 0 | CPTPP!F723   |
| CPTPP  | (IV)  | 2024 (DERIVED) | 0 | CPTPP!G723   |
| CPTPP  | (V)   | 2025 (DERIVED) | 0 | CPTPP!H723   |
| CPTPP  | (VI)  | 2026 (DERIVED) | 0 | CPTPP!I723   |
| CPTPP  | (VII) | 2027 (DERIVED) | 0 | CPTPP!J723   |
| RCEP A | 2022  | 2022           | 0 | RCEPT-A!D726 |
| RCEP A | 2023  | 2023           | 0 | RCEPT-A!E726 |
| RCEP A | 2024  | 2024           | 0 | RCEPT-A!F726 |
| RCEP A | 2025  | 2025           | 0 | RCEPT-A!G726 |
| RCEP A | 2026  | 2026           | 0 | RCEPT-A!H726 |
| RCEP A | 2027  | 2027           | 0 | RCEPT-A!I726 |
| RCEP B | 2022  | 2022           | 0 | B!D726       |
| RCEP B | 2023  | 2023           | 0 | B!E726       |
| RCEP B | 2024  | 2024           | 0 | B!F726       |
| RCEP B | 2025  | 2025           | 0 | B!G726       |
| RCEP B | 2026  | 2026           | 0 | B!H726       |

|        |      |      |   |         |
|--------|------|------|---|---------|
| RCEP B | 2027 | 2027 | 0 | B!I726  |
| RCEP C | 2022 | 2022 | 0 | C!D726  |
| RCEP C | 2023 | 2023 | 0 | C!E726  |
| RCEP C | 2024 | 2024 | 0 | C!F726  |
| RCEP C | 2025 | 2025 | 0 | C!G726  |
| RCEP C | 2026 | 2026 | 0 | C!H726  |
| RCEP C | 2027 | 2027 | 0 | C!I726  |
| RCEP D | 2022 | 2022 | 0 | D!D726  |
| RCEP D | 2023 | 2023 | 0 | D!E726  |
| RCEP D | 2024 | 2024 | 0 | D!F726  |
| RCEP D | 2025 | 2025 | 0 | D!G726  |
| RCEP D | 2026 | 2026 | 0 | D!H726  |
| RCEP D | 2027 | 2027 | 0 | D!I726  |
| RCEP E | 2022 | 2022 | 0 | E!D726  |
| RCEP E | 2023 | 2023 | 0 | E!E726  |
| RCEP E | 2024 | 2024 | 0 | E!F726  |
| RCEP E | 2025 | 2025 | 0 | E!G726  |
| RCEP E | 2026 | 2026 | 0 | E!H726  |
| RCEP E | 2027 | 2027 | 0 | E!I726  |
| RCEP F | 2022 | 2022 | 0 | F!D726  |
| RCEP F | 2023 | 2023 | 0 | F!E726  |
| RCEP F | 2024 | 2024 | 0 | F!F726  |
| RCEP F | 2025 | 2025 | 0 | F!G726  |
| RCEP F | 2026 | 2026 | 0 | F!H726  |
| RCEP F | 2027 | 2027 | 0 | F!I726  |
| VIFTA  | 2024 | 2024 | 0 | VI!F712 |
| VIFTA  | 2025 | 2025 | 0 | VI!G712 |

|       |      |      |   |         |
|-------|------|------|---|---------|
| VIFTA | 2026 | 2026 | 0 | VI!H712 |
| VIFTA | 2027 | 2027 | 0 | VI!I712 |

## 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 |
| 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 |
| 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 0307.71 has 2 lines; 0307.71.20 is distinguished from its siblings by: Fresh or chilled.                                                | 0307.71.10 Live | 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 0307.71.20. 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 0307.71.20 was checked against BT2026 (cell BT2026!N723), 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)          |
| 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.