Vietnam Tariff Intelligence

HS 0307.51.20 detail

HS code	0307.51.20
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 / - Octopus (Octopus spp.): / - - Live, fresh or chilled: / - - - Fresh or chilled
Unit	kg
Generated	03/11/2026 10:10:20
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/03075120/

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!K710
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N710
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q710
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ710
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
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
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
RCEP (Annex B)	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 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
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E708
ATIGA	2022	2022	0	AT!E709
ATIGA	2023	2023	0	AT!F709
ATIGA	2024	2024	0	AT!G709
ATIGA	2025	2025	0	AT!H709
ATIGA	2026	2026	0	AT!I709
ATIGA	2027	2027	0	AT!J709
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E711
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F711
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G711

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H711
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I711
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J711
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E713
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F713
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G713
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H713
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I713
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J713
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F715
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H710
AIFTA	30/12/2022	2022	18	AI!F711
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G711
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H711
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I711
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J711
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K711
VKFTA	2022	2022	0	VK!E709
VKFTA	2023	2023	0	VK!F709
VKFTA	2024	2024	0	VK!G709
VKFTA	2025	2025	0	VK!H709
VKFTA	2026	2026	0	VK!I709
VKFTA	2027	2027	0	VK!J709
VCFTA	2022	2022	8	VC!D720
VCFTA	2023	2023	6	VC!E720
VCFTA	2024	2024	5	VC!F720

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G720
VCFTA	2026	2026	2	VC!H720
VCFTA	2027	2027	0	VC!I720
VN-EAEU	2022	2022	0	EAV!D717
VN-EAEU	2023	2023	0	EAV!E717
VN-EAEU	2024	2024	0	EAV!F717
VN-EAEU	2025	2025	0	EAV!G717
VN-EAEU	2026	2026	0	EAV!H717
VN-EAEU	2027	2027	0	EAV!I717
AHKFTA	2022	2022	6	AKH!D726
AHKFTA	2023	2023	4	AKH!E726
AHKFTA	2024	2024	4	AKH!F726
AHKFTA	2025	2025	2	AKH!G726
AHKFTA	2026	2026	2	AKH!H726
AHKFTA	2027	2027	0	AKH!I726
EVFTA	2022	2022	2,5	EV-NK!D710
EVFTA	2023	2023	0	EV-NK!E710
EVFTA	2024	2024	0	EV-NK!F710
EVFTA	2025	2025	0	EV-NK!G710
EVFTA	2026	2026	0	EV-NK!H710
EVFTA	2027	2027	0	EV-NK!I710
UKVFTA	2022	2022	2,5	UKV!D712
UKVFTA	2023	2023	0	UKV!E712
UKVFTA	2024	2024	0	UKV!F712
UKVFTA	2025	2025	0	UKV!G712
UKVFTA	2026	2026	0	UKV!H712

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I712
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D710
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E710
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F710
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G710
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H710
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I710
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J710
RCEP A	2022	2022	9	RCEPT-A!D713
RCEP A	2023	2023	8	RCEPT-A!E713
RCEP A	2024	2024	7	RCEPT-A!F713
RCEP A	2025	2025	6	RCEPT-A!G713
RCEP A	2026	2026	5	RCEPT-A!H713
RCEP A	2027	2027	4	RCEPT-A!I713
RCEP B	2022	2022	9	B!D713
RCEP B	2023	2023	8	B!E713
RCEP B	2024	2024	7	B!F713
RCEP B	2025	2025	6	B!G713
RCEP B	2026	2026	5	B!H713
RCEP B	2027	2027	4	B!I713
RCEP C	2022	2022	9	C!D713
RCEP C	2023	2023	8	C!E713
RCEP C	2024	2024	7	C!F713
RCEP C	2025	2025	6	C!G713
RCEP C	2026	2026	5	C!H713
RCEP C	2027	2027	4	C!I713

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	9,1	D!D713
RCEP D	2023	2023	8,2	D!E713
RCEP D	2024	2024	7,3	D!F713
RCEP D	2025	2025	6,4	D!G713
RCEP D	2026	2026	5,5	D!H713
RCEP D	2027	2027	4,5	D!I713
RCEP E	2022	2022	9	E!D713
RCEP E	2023	2023	8	E!E713
RCEP E	2024	2024	7	E!F713
RCEP E	2025	2025	6	E!G713
RCEP E	2026	2026	5	E!H713
RCEP E	2027	2027	4	E!I713
RCEP F	2022	2022	9	F!D713
RCEP F	2023	2023	8	F!E713
RCEP F	2024	2024	7	F!F713
RCEP F	2025	2025	6	F!G713
RCEP F	2026	2026	5	F!H713
RCEP F	2027	2027	4	F!I713
VIFTA	2024	2024	*	VI!F699
VIFTA	2025	2025	*	VI!G699
VIFTA	2026	2026	*	VI!H699
VIFTA	2027	2027	*	VI!I699

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	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 0307.51 has 2 lines; 0307.51.20 is distinguished from its siblings by: Fresh or chilled.	0307.51.10 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 0307.51.20. 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 0307.51.20 was checked against BT2026 (cell BT2026!N710), 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.