Vietnam Tariff Intelligence

HS 0307.60.20 detail

HS code	0307.60.20
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 / - Snails, other than sea snails: / - - Fresh, chilled or frozen
Unit	kg
Generated	11/11/2026 07:17:46
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/03076020/

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!K717
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N717
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q717
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ717
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!E715

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E716
ATIGA	2023	2023	0	AT!F716
ATIGA	2024	2024	0	AT!G716
ATIGA	2025	2025	0	AT!H716
ATIGA	2026	2026	0	AT!I716
ATIGA	2027	2027	0	AT!J716
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E718
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F718
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G718
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H718
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I718
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J718
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E720
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F720
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G720
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H720
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I720
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J720
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F722
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H717
AIFTA	30/12/2022	2022	0	AI!F718
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G718
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H718
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I718
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J718
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K718

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E716
VKFTA	2023	2023	0	VK!F716
VKFTA	2024	2024	0	VK!G716
VKFTA	2025	2025	0	VK!H716
VKFTA	2026	2026	0	VK!I716
VKFTA	2027	2027	0	VK!J716
VCFTA	2022	2022	11	VC!D727
VCFTA	2023	2023	9	VC!E727
VCFTA	2024	2024	6	VC!F727
VCFTA	2025	2025	4	VC!G727
VCFTA	2026	2026	2	VC!H727
VCFTA	2027	2027	0	VC!I727
VN-EAEU	2022	2022	0	EAV!D724
VN-EAEU	2023	2023	0	EAV!E724
VN-EAEU	2024	2024	0	EAV!F724
VN-EAEU	2025	2025	0	EAV!G724
VN-EAEU	2026	2026	0	EAV!H724
VN-EAEU	2027	2027	0	EAV!I724
AHKFTA	2022	2022	0	AKH!D733
AHKFTA	2023	2023	0	AKH!E733
AHKFTA	2024	2024	0	AKH!F733
AHKFTA	2025	2025	0	AKH!G733
AHKFTA	2026	2026	0	AKH!H733
AHKFTA	2027	2027	0	AKH!I733
EVFTA	2022	2022	0	EV-NK!D717
EVFTA	2023	2023	0	EV-NK!E717

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F717
EVFTA	2025	2025	0	EV-NK!G717
EVFTA	2026	2026	0	EV-NK!H717
EVFTA	2027	2027	0	EV-NK!I717
UKVFTA	2022	2022	0	UKV!D719
UKVFTA	2023	2023	0	UKV!E719
UKVFTA	2024	2024	0	UKV!F719
UKVFTA	2025	2025	0	UKV!G719
UKVFTA	2026	2026	0	UKV!H719
UKVFTA	2027	2027	0	UKV!I719
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D717
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E717
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F717
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G717
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H717
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I717
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J717
RCEP A	2022	2022	0	RCEPT-A!D720
RCEP A	2023	2023	0	RCEPT-A!E720
RCEP A	2024	2024	0	RCEPT-A!F720
RCEP A	2025	2025	0	RCEPT-A!G720
RCEP A	2026	2026	0	RCEPT-A!H720
RCEP A	2027	2027	0	RCEPT-A!I720
RCEP B	2022	2022	0	B!D720
RCEP B	2023	2023	0	B!E720
RCEP B	2024	2024	0	B!F720

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G720
RCEP B	2026	2026	0	B!H720
RCEP B	2027	2027	0	B!I720
RCEP C	2022	2022	0	C!D720
RCEP C	2023	2023	0	C!E720
RCEP C	2024	2024	0	C!F720
RCEP C	2025	2025	0	C!G720
RCEP C	2026	2026	0	C!H720
RCEP C	2027	2027	0	C!I720
RCEP D	2022	2022	0	D!D720
RCEP D	2023	2023	0	D!E720
RCEP D	2024	2024	0	D!F720
RCEP D	2025	2025	0	D!G720
RCEP D	2026	2026	0	D!H720
RCEP D	2027	2027	0	D!I720
RCEP E	2022	2022	0	E!D720
RCEP E	2023	2023	0	E!E720
RCEP E	2024	2024	0	E!F720
RCEP E	2025	2025	0	E!G720
RCEP E	2026	2026	0	E!H720
RCEP E	2027	2027	0	E!I720
RCEP F	2022	2022	0	F!D720
RCEP F	2023	2023	0	F!E720
RCEP F	2024	2024	0	F!F720
RCEP F	2025	2025	0	F!G720
RCEP F	2026	2026	0	F!H720

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I720
VIFTA	2024	2024	0	VI!F706
VIFTA	2025	2025	0	VI!G706
VIFTA	2026	2026	0	VI!H706
VIFTA	2027	2027	0	VI!I706

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 0307.60 has 4 lines; 0307.60.20 is distinguished from its siblings by: Fresh, chilled or frozen.	0307.60.10 Live; 0307.60.40 Dried, salted or in brine; 0307.60.50 Smoked	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0307.60.20. 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 0% for 0307.60.20 was checked against BT2026 (cell BT2026!N717), 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.