Vietnam Tariff Intelligence

HS 0307.81.10 detail

HS code	0307.81.10
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 / - Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.): / - - Live, fresh or chilled abalone (Haliotis spp.): / - - - Live
Unit	kg
Generated	02/11/2026 08:10:49
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/03078110/

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!K730
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N730
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q730
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ730
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
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(-KR)	0% (except KR)	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!E728
ATIGA	2022	2022	0	AT!E729
ATIGA	2023	2023	0	AT!F729
ATIGA	2024	2024	0	AT!G729
ATIGA	2025	2025	0	AT!H729
ATIGA	2026	2026	0	AT!I729
ATIGA	2027	2027	0	AT!J729
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E731
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F731
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G731
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H731

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I731
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J731
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E733
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F733
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G733
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H733
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I733
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J733
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F735
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H730
AIFTA	30/12/2022	2022	0	AI!F731
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G731
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H731
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I731
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J731
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K731
VKFTA	2022	2022	0	VK!E729
VKFTA	2023	2023	0	VK!F729
VKFTA	2024	2024	0	VK!G729
VKFTA	2025	2025	0	VK!H729
VKFTA	2026	2026	0	VK!I729
VKFTA	2027	2027	0	VK!J729
VCFTA	2022	2022	8	VC!D740
VCFTA	2023	2023	6	VC!E740
VCFTA	2024	2024	5	VC!F740
VCFTA	2025	2025	3	VC!G740

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H740
VCFTA	2027	2027	0	VC!I740
VN-EAEU	2022	2022	0	EAV!D737
VN-EAEU	2023	2023	0	EAV!E737
VN-EAEU	2024	2024	0	EAV!F737
VN-EAEU	2025	2025	0	EAV!G737
VN-EAEU	2026	2026	0	EAV!H737
VN-EAEU	2027	2027	0	EAV!I737
AHKFTA	2022	2022	0	AKH!D746
AHKFTA	2023	2023	0	AKH!E746
AHKFTA	2024	2024	0	AKH!F746
AHKFTA	2025	2025	0	AKH!G746
AHKFTA	2026	2026	0	AKH!H746
AHKFTA	2027	2027	0	AKH!I746
EVFTA	2022	2022	0	EV-NK!D730
EVFTA	2023	2023	0	EV-NK!E730
EVFTA	2024	2024	0	EV-NK!F730
EVFTA	2025	2025	0	EV-NK!G730
EVFTA	2026	2026	0	EV-NK!H730
EVFTA	2027	2027	0	EV-NK!I730
UKVFTA	2022	2022	0	UKV!D732
UKVFTA	2023	2023	0	UKV!E732
UKVFTA	2024	2024	0	UKV!F732
UKVFTA	2025	2025	0	UKV!G732
UKVFTA	2026	2026	0	UKV!H732
UKVFTA	2027	2027	0	UKV!I732

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D730
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E730
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F730
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G730
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H730
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I730
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J730
RCEP A	2022	2022	0	RCEPT-A!D733
RCEP A	2023	2023	0	RCEPT-A!E733
RCEP A	2024	2024	0	RCEPT-A!F733
RCEP A	2025	2025	0	RCEPT-A!G733
RCEP A	2026	2026	0	RCEPT-A!H733
RCEP A	2027	2027	0	RCEPT-A!I733
RCEP B	2022	2022	0	B!D733
RCEP B	2023	2023	0	B!E733
RCEP B	2024	2024	0	B!F733
RCEP B	2025	2025	0	B!G733
RCEP B	2026	2026	0	B!H733
RCEP B	2027	2027	0	B!I733
RCEP C	2022	2022	0	C!D733
RCEP C	2023	2023	0	C!E733
RCEP C	2024	2024	0	C!F733
RCEP C	2025	2025	0	C!G733
RCEP C	2026	2026	0	C!H733
RCEP C	2027	2027	0	C!I733
RCEP D	2022	2022	0	D!D733

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E733
RCEP D	2024	2024	0	D!F733
RCEP D	2025	2025	0	D!G733
RCEP D	2026	2026	0	D!H733
RCEP D	2027	2027	0	D!I733
RCEP E	2022	2022	0	E!D733
RCEP E	2023	2023	0	E!E733
RCEP E	2024	2024	0	E!F733
RCEP E	2025	2025	0	E!G733
RCEP E	2026	2026	0	E!H733
RCEP E	2027	2027	0	E!I733
RCEP F	2022	2022	0	F!D733
RCEP F	2023	2023	0	F!E733
RCEP F	2024	2024	0	F!F733
RCEP F	2025	2025	0	F!G733
RCEP F	2026	2026	0	F!H733
RCEP F	2027	2027	0	F!I733
VIFTA	2024	2024	0	VI!F719
VIFTA	2025	2025	0	VI!G719
VIFTA	2026	2026	0	VI!H719
VIFTA	2027	2027	0	VI!I719

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 0307.81 has 2 lines; 0307.81.10 is distinguished from its siblings by: Live.	0307.81.20 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 0307.81.10. 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 0% for 0307.81.10 was checked against BT2026 (cell BT2026!N730), 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.