

HS 0307.91.10 detail

HS code	0307.91.10
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 / - Other: / - - Live, fresh or chilled: / - - - Live
Unit	kg
Generated	14/10/2026 08:54:24
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://www.tariff.victorws.com/hs-code/03079110/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K745
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N745
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q745
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ745
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/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
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!E743
ATIGA	2022	2022	0	AT!E744
ATIGA	2023	2023	0	AT!F744
ATIGA	2024	2024	0	AT!G744
ATIGA	2025	2025	0	AT!H744
ATIGA	2026	2026	0	AT!I744
ATIGA	2027	2027	0	AT!J744
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E746
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F746
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G746

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H746
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I746
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J746
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E748
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F748
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G748
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H748
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I748
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J748
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F750
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H745
AIFTA	30/12/2022	2022	0	AI!F746
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G746
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H746
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I746
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J746
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K746
VKFTA	2022	2022	0	VK!E744
VKFTA	2023	2023	0	VK!F744
VKFTA	2024	2024	0	VK!G744
VKFTA	2025	2025	0	VK!H744
VKFTA	2026	2026	0	VK!I744
VKFTA	2027	2027	0	VK!J744
VCFTA	2022	2022	8	VC!D755
VCFTA	2023	2023	6	VC!E755
VCFTA	2024	2024	5	VC!F755

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	3	VC!G755
VCFTA	2026	2026	2	VC!H755
VCFTA	2027	2027	0	VC!I755
VN-EAEU	2022	2022	0	EAV!D752
VN-EAEU	2023	2023	0	EAV!E752
VN-EAEU	2024	2024	0	EAV!F752
VN-EAEU	2025	2025	0	EAV!G752
VN-EAEU	2026	2026	0	EAV!H752
VN-EAEU	2027	2027	0	EAV!I752
AHKFTA	2022	2022	2	AKH!D761
AHKFTA	2023	2023	1	AKH!E761
AHKFTA	2024	2024	1	AKH!F761
AHKFTA	2025	2025	1	AKH!G761
AHKFTA	2026	2026	1	AKH!H761
AHKFTA	2027	2027	0	AKH!I761
EVFTA	2022	2022	0	EV-NK!D745
EVFTA	2023	2023	0	EV-NK!E745
EVFTA	2024	2024	0	EV-NK!F745
EVFTA	2025	2025	0	EV-NK!G745
EVFTA	2026	2026	0	EV-NK!H745
EVFTA	2027	2027	0	EV-NK!I745
UKVFTA	2022	2022	0	UKV!D747
UKVFTA	2023	2023	0	UKV!E747
UKVFTA	2024	2024	0	UKV!F747
UKVFTA	2025	2025	0	UKV!G747
UKVFTA	2026	2026	0	UKV!H747

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I747
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D745
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E745
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F745
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G745
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H745
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I745
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J745
RCEP A	2022	2022	0	RCEPT-A!D748
RCEP A	2023	2023	0	RCEPT-A!E748
RCEP A	2024	2024	0	RCEPT-A!F748
RCEP A	2025	2025	0	RCEPT-A!G748
RCEP A	2026	2026	0	RCEPT-A!H748
RCEP A	2027	2027	0	RCEPT-A!I748
RCEP B	2022	2022	0	B!D748
RCEP B	2023	2023	0	B!E748
RCEP B	2024	2024	0	B!F748
RCEP B	2025	2025	0	B!G748
RCEP B	2026	2026	0	B!H748
RCEP B	2027	2027	0	B!I748
RCEP C	2022	2022	0	C!D748
RCEP C	2023	2023	0	C!E748
RCEP C	2024	2024	0	C!F748
RCEP C	2025	2025	0	C!G748
RCEP C	2026	2026	0	C!H748
RCEP C	2027	2027	0	C!I748

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D748
RCEP D	2023	2023	0	D!E748
RCEP D	2024	2024	0	D!F748
RCEP D	2025	2025	0	D!G748
RCEP D	2026	2026	0	D!H748
RCEP D	2027	2027	0	D!I748
RCEP E	2022	2022	0	E!D748
RCEP E	2023	2023	0	E!E748
RCEP E	2024	2024	0	E!F748
RCEP E	2025	2025	0	E!G748
RCEP E	2026	2026	0	E!H748
RCEP E	2027	2027	0	E!I748
RCEP F	2022	2022	0	F!D748
RCEP F	2023	2023	0	F!E748
RCEP F	2024	2024	0	F!F748
RCEP F	2025	2025	0	F!G748
RCEP F	2026	2026	0	F!H748
RCEP F	2027	2027	0	F!I748
VIFTA	2024	2024	*	VI!F734
VIFTA	2025	2025	*	VI!G734
VIFTA	2026	2026	*	VI!H734
VIFTA	2027	2027	*	VI!I734

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0307.91 has 2 lines; 0307.91.10 is distinguished from its siblings by: Live.	0307.91.20 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 0307.91.10. 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 3% for 0307.91.10 was checked against BT2026 (cell BT2026!N745), 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)

Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)

Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)

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.