Vietnam Tariff Intelligence

# Détail du SH 0307.31.20

| | |
|---|---|
| **Code SH** | 0307.31.20 |
| **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 / - Mussels (Mytilus spp., Perna spp.): / - - Live, fresh or chilled: / - - - Fresh or chilled |
| **Unité** | kg |
| **Généré le** | 10/11/2026 01:11:57 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://mail.vietnamtariff.com/hs-code/03073120/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K684 |
| Préférentiel (NPF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N684 |
| TVA | */5/8/10 | * / 5 / 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q684 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ684 |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Tarif consolidé BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Tarif consolidé BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Tarif consolidé BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Tarif consolidé BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe A) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe B) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe C) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe D) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe E) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annexe F) | 0 | 0% | Tarif consolidé BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|
| VJEPA | 0 | 0% | Tarif consolidé BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Tarif consolidé BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Tarif consolidé BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Tarif consolidé BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Aucune donnée | Aucune donnée | | S | 56/2026/NĐ-CP | Aucune donnée |
| VNCU | | Aucune donnée | Aucune donnée | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Aucune donnée |
| VCFTA | 2 | 2% | Tarif consolidé BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E682 |
| ATIGA | 2022 | 2022 | 0 | AT!E683 |
| ATIGA | 2023 | 2023 | 0 | AT!F683 |
| ATIGA | 2024 | 2024 | 0 | AT!G683 |
| ATIGA | 2025 | 2025 | 0 | AT!H683 |
| ATIGA | 2026 | 2026 | 0 | AT!I683 |
| ATIGA | 2027 | 2027 | 0 | AT!J683 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E685 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F685 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G685 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H685 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I685 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J685 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E687 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F687 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G687 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H687 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I687 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J687 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F689 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H684 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F685 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G685 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H685 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I685 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J685 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K685 |
| VKFTA | 2022 | 2022 | 0 | VK!E683 |
| VKFTA | 2023 | 2023 | 0 | VK!F683 |
| VKFTA | 2024 | 2024 | 0 | VK!G683 |
| VKFTA | 2025 | 2025 | 0 | VK!H683 |
| VKFTA | 2026 | 2026 | 0 | VK!I683 |
| VKFTA | 2027 | 2027 | 0 | VK!J683 |
| VCFTA | 2022 | 2022 | 11 | VC!D694 |
| VCFTA | 2023 | 2023 | 9 | VC!E694 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2024 | 2024 | 6 | VC!F694 |
| VCFTA | 2025 | 2025 | 4 | VC!G694 |
| VCFTA | 2026 | 2026 | 2 | VC!H694 |
| VCFTA | 2027 | 2027 | 0 | VC!I694 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D691 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E691 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F691 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G691 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H691 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I691 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D700 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E700 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F700 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G700 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H700 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I700 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D684 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E684 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F684 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G684 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H684 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I684 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D686 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E686 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F686 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G686 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H686 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I686 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D684 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E684 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F684 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G684 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H684 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I684 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J684 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D687 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E687 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F687 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G687 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H687 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I687 |
| RCEP B | 2022 | 2022 | 0 | B!D687 |
| RCEP B | 2023 | 2023 | 0 | B!E687 |
| RCEP B | 2024 | 2024 | 0 | B!F687 |
| RCEP B | 2025 | 2025 | 0 | B!G687 |
| RCEP B | 2026 | 2026 | 0 | B!H687 |
| RCEP B | 2027 | 2027 | 0 | B!I687 |
| RCEP C | 2022 | 2022 | 0 | C!D687 |
| RCEP C | 2023 | 2023 | 0 | C!E687 |
| RCEP C | 2024 | 2024 | 0 | C!F687 |
| RCEP C | 2025 | 2025 | 0 | C!G687 |
| RCEP C | 2026 | 2026 | 0 | C!H687 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I687 |
| RCEP D | 2022 | 2022 | 0 | D!D687 |
| RCEP D | 2023 | 2023 | 0 | D!E687 |
| RCEP D | 2024 | 2024 | 0 | D!F687 |
| RCEP D | 2025 | 2025 | 0 | D!G687 |
| RCEP D | 2026 | 2026 | 0 | D!H687 |
| RCEP D | 2027 | 2027 | 0 | D!I687 |
| RCEP E | 2022 | 2022 | 0 | E!D687 |
| RCEP E | 2023 | 2023 | 0 | E!E687 |
| RCEP E | 2024 | 2024 | 0 | E!F687 |
| RCEP E | 2025 | 2025 | 0 | E!G687 |
| RCEP E | 2026 | 2026 | 0 | E!H687 |
| RCEP E | 2027 | 2027 | 0 | E!I687 |
| RCEP F | 2022 | 2022 | 0 | F!D687 |
| RCEP F | 2023 | 2023 | 0 | F!E687 |
| RCEP F | 2024 | 2024 | 0 | F!F687 |
| RCEP F | 2025 | 2025 | 0 | F!G687 |
| RCEP F | 2026 | 2026 | 0 | F!H687 |
| RCEP F | 2027 | 2027 | 0 | F!I687 |
| VIFTA | 2024 | 2024 | 0 | VI!F673 |
| VIFTA | 2025 | 2025 | 0 | VI!G673 |
| VIFTA | 2026 | 2026 | 0 | VI!H673 |
| VIFTA | 2027 | 2027 | 0 | VI!I673 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Texte cité dans la source ; validité non vérifiée |
| 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. | Non vérifié – contrôle nécessaire |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 0307.31 has 2 lines; 0307.31.20 is distinguished from its siblings by: Fresh or chilled. | 0307.31.10 Live | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0307.31.20. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 0307.31.20 was checked against BT2026 (cell BT2026!N684), 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. | Vérifié par rapport au fichier tarifaire source |

## Politique de l'article

| Politique de l'article |
|---|
| 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 ) |

| Politique de l'article |
| --- |
| Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5) |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.