Vietnam Tariff Intelligence

HS 0307.11.20 detail

HS code	0307.11.20
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 / - Oysters: / - - Live, fresh or chilled: / - - - Fresh or chilled
Unit	kg
Generated	02/11/2026 13:53:27
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://mail.vietnamtariff.com/hs-code/03071120/

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!K668
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N668
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q668
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ668
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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
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!E666

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E667
ATIGA	2023	2023	0	AT!F667
ATIGA	2024	2024	0	AT!G667
ATIGA	2025	2025	0	AT!H667
ATIGA	2026	2026	0	AT!I667
ATIGA	2027	2027	0	AT!J667
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E669
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F669
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G669
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H669
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I669
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J669
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E669
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F669
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G669
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H669
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I669
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J669
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F667
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H666
AIFTA	30/12/2022	2022	0	AI!F669
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G669
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H669
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I669
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J669
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K669

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E667
VKFTA	2023	2023	0	VK!F667
VKFTA	2024	2024	0	VK!G667
VKFTA	2025	2025	0	VK!H667
VKFTA	2026	2026	0	VK!I667
VKFTA	2027	2027	0	VK!J667
VCFTA	2022	2022	11	VC!D668
VCFTA	2023	2023	9	VC!E668
VCFTA	2024	2024	6	VC!F668
VCFTA	2025	2025	4	VC!G668
VCFTA	2026	2026	2	VC!H668
VCFTA	2027	2027	0	VC!I668
VN-EAEU	2022	2022	0	EAV!D671
VN-EAEU	2023	2023	0	EAV!E671
VN-EAEU	2024	2024	0	EAV!F671
VN-EAEU	2025	2025	0	EAV!G671
VN-EAEU	2026	2026	0	EAV!H671
VN-EAEU	2027	2027	0	EAV!I671
VNCU	2022	2022	0	VNCU!D156
VNCU	2023 - 2027		0	VNCU!E156
AHKFTA	2022	2022	0	AKH!D676
AHKFTA	2023	2023	0	AKH!E676
AHKFTA	2024	2024	0	AKH!F676
AHKFTA	2025	2025	0	AKH!G676
AHKFTA	2026	2026	0	AKH!H676
AHKFTA	2027	2027	0	AKH!I676

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D668
EVFTA	2023	2023	0	EV-NK!E668
EVFTA	2024	2024	0	EV-NK!F668
EVFTA	2025	2025	0	EV-NK!G668
EVFTA	2026	2026	0	EV-NK!H668
EVFTA	2027	2027	0	EV-NK!I668
UKVFTA	2022	2022	0	UKV!D670
UKVFTA	2023	2023	0	UKV!E670
UKVFTA	2024	2024	0	UKV!F670
UKVFTA	2025	2025	0	UKV!G670
UKVFTA	2026	2026	0	UKV!H670
UKVFTA	2027	2027	0	UKV!I670
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D668
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E668
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F668
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G668
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H668
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I668
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J668
RCEP A	2022	2022	0	RCEPT-A!D667
RCEP A	2023	2023	0	RCEPT-A!E667
RCEP A	2024	2024	0	RCEPT-A!F667
RCEP A	2025	2025	0	RCEPT-A!G667
RCEP A	2026	2026	0	RCEPT-A!H667
RCEP A	2027	2027	0	RCEPT-A!I667
RCEP B	2022	2022	0	B!D667

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E667
RCEP B	2024	2024	0	B!F667
RCEP B	2025	2025	0	B!G667
RCEP B	2026	2026	0	B!H667
RCEP B	2027	2027	0	B!I667
RCEP C	2022	2022	0	C!D667
RCEP C	2023	2023	0	C!E667
RCEP C	2024	2024	0	C!F667
RCEP C	2025	2025	0	C!G667
RCEP C	2026	2026	0	C!H667
RCEP C	2027	2027	0	C!I667
RCEP D	2022	2022	0	D!D667
RCEP D	2023	2023	0	D!E667
RCEP D	2024	2024	0	D!F667
RCEP D	2025	2025	0	D!G667
RCEP D	2026	2026	0	D!H667
RCEP D	2027	2027	0	D!I667
RCEP E	2022	2022	0	E!D667
RCEP E	2023	2023	0	E!E667
RCEP E	2024	2024	0	E!F667
RCEP E	2025	2025	0	E!G667
RCEP E	2026	2026	0	E!H667
RCEP E	2027	2027	0	E!I667
RCEP F	2022	2022	0	F!D667
RCEP F	2023	2023	0	F!E667
RCEP F	2024	2024	0	F!F667

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G667
RCEP F	2026	2026	0	F!H667
RCEP F	2027	2027	0	F!I667
VIFTA	2024	2024	0	VI!F653
VIFTA	2025	2025	0	VI!G653
VIFTA	2026	2026	0	VI!H653
VIFTA	2027	2027	0	VI!I653

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 0307.11 has 2 lines; 0307.11.20 is distinguished from its siblings by: Fresh or chilled.	0307.11.10 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

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 0307.11.20. 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 0307.11.20 was checked against BT2026 (cell BT2026!N668), 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.