Vietnam Tariff Intelligence

HS 0307.22.00 detail

HS code	0307.22.00
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 / - Scallops and other molluscs of the family Pectinidae: / - - Frozen
Unit	kg
Generated	07/11/2026 21:18:07
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/03072200/

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!K677
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N677
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q677
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ677
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
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
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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
AANZFTA	0/5	0 / 5 (several rates)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Needs interpretation
AHKFTA	1/0	1 / 0 (several rates)	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Needs interpretation
AKFTA	0/0(-MY)	0/0(-MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Needs interpretation
VCFTA	0/2	0 / 2 (several rates)	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Needs interpretation
VJEPA	0/0	0 / 0 (several rates)	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Needs interpretation
VIFTA	*/0	* / 0 (several rates)	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Needs interpretation
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E675
ATIGA	2022	2022	0	AT!E676
ATIGA	2023	2023	0	AT!F676
ATIGA	2024	2024	0	AT!G676
ATIGA	2025	2025	0	AT!H676
ATIGA	2026	2026	0	AT!I676
ATIGA	2027	2027	0	AT!J676
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E678
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F678
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G678

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H678
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I678
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J678
VJEPA	30/12/2022 - 31/3/2023	2022		VJ!678
VJEPA	01/4/2023 - 31/3/2024	2023		VJ!678
VJEPA	01/4/2024 - 31/3/2025	2024		VJ!678
VJEPA	01/4/2025 - 31/3/2026	2025		VJ!678
VJEPA	01/4/2026 - 31/3/2027	2026		VJ!678
VJEPA	01/4/2027 - 31/3/2028	2027		VJ!678
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)			AK!676
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)			AANZ!675
AIFTA	30/12/2022	2022	0	AI!F678
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G678
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H678
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I678
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J678
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K678
VKFTA	2022	2022	0	VK!E676
VKFTA	2023	2023	0	VK!F676
VKFTA	2024	2024	0	VK!G676
VKFTA	2025	2025	0	VK!H676
VKFTA	2026	2026	0	VK!I676
VKFTA	2027	2027	0	VK!J676
VCFTA	2022	2022		VC!681
VCFTA	2023	2023		VC!681
VCFTA	2024	2024		VC!681

FTA	Period	Year	Source value	Source
VCFTA	2025	2025		VC!681
VCFTA	2026	2026		VC!681
VCFTA	2027	2027		VC!681
VN-EAEU	2022	2022	0	EAV!D680
VN-EAEU	2023	2023	0	EAV!E680
VN-EAEU	2024	2024	0	EAV!F680
VN-EAEU	2025	2025	0	EAV!G680
VN-EAEU	2026	2026	0	EAV!H680
VN-EAEU	2027	2027	0	EAV!I680
VNCU	2022	2022	0	VNCU!D161
VNCU	2023 - 2027		0	VNCU!E161
AHKFTA	2022	2022		AKH!687
AHKFTA	2023	2023		AKH!687
AHKFTA	2024	2024		AKH!687
AHKFTA	2025	2025		AKH!687
AHKFTA	2026	2026		AKH!687
AHKFTA	2027	2027		AKH!687
EVFTA	2022	2022	0	EV-NK!D677
EVFTA	2023	2023	0	EV-NK!E677
EVFTA	2024	2024	0	EV-NK!F677
EVFTA	2025	2025	0	EV-NK!G677
EVFTA	2026	2026	0	EV-NK!H677
EVFTA	2027	2027	0	EV-NK!I677
UKVFTA	2022	2022	0	UKV!D679
UKVFTA	2023	2023	0	UKV!E679
UKVFTA	2024	2024	0	UKV!F679

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	0	UKV!G679
UKVFTA	2026	2026	0	UKV!H679
UKVFTA	2027	2027	0	UKV!I679
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D677
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E677
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F677
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G677
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H677
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I677
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J677
RCEP A	2022	2022	0	RCEPT-A!D676
RCEP A	2023	2023	0	RCEPT-A!E676
RCEP A	2024	2024	0	RCEPT-A!F676
RCEP A	2025	2025	0	RCEPT-A!G676
RCEP A	2026	2026	0	RCEPT-A!H676
RCEP A	2027	2027	0	RCEPT-A!I676
RCEP B	2022	2022	0	B!D676
RCEP B	2023	2023	0	B!E676
RCEP B	2024	2024	0	B!F676
RCEP B	2025	2025	0	B!G676
RCEP B	2026	2026	0	B!H676
RCEP B	2027	2027	0	B!I676
RCEP C	2022	2022	0	C!D676
RCEP C	2023	2023	0	C!E676
RCEP C	2024	2024	0	C!F676
RCEP C	2025	2025	0	C!G676

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	0	C!H676
RCEP C	2027	2027	0	C!I676
RCEP D	2022	2022	0	D!D676
RCEP D	2023	2023	0	D!E676
RCEP D	2024	2024	0	D!F676
RCEP D	2025	2025	0	D!G676
RCEP D	2026	2026	0	D!H676
RCEP D	2027	2027	0	D!I676
RCEP E	2022	2022	0	E!D676
RCEP E	2023	2023	0	E!E676
RCEP E	2024	2024	0	E!F676
RCEP E	2025	2025	0	E!G676
RCEP E	2026	2026	0	E!H676
RCEP E	2027	2027	0	E!I676
RCEP F	2022	2022	0	F!D676
RCEP F	2023	2023	0	F!E676
RCEP F	2024	2024	0	F!F676
RCEP F	2025	2025	0	F!G676
RCEP F	2026	2026	0	F!H676
RCEP F	2027	2027	0	F!I676
VIFTA	2024	2024		VI!664
VIFTA	2025	2025		VI!664
VIFTA	2026	2026		VI!664
VIFTA	2027	2027		VI!664

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
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 0307.22.00. 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 0307.22.00 was checked against BT2026 (cell BT2026!N677), 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.