Vietnam Tariff Intelligence

HS 0307.32.00 detail

HS code	0307.32.00
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 / - Mussels (Mytilus spp., Perna spp.): / - - Frozen
Unit	kg
Generated	09/11/2026 01:41:49
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://mail.vietnamtariff.com/hs-code/03073200/

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!K685
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N685
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q685
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ685
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
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(-MY)	0% (except MY)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E683
ATIGA	2022	2022	0	AT!E684
ATIGA	2023	2023	0	AT!F684
ATIGA	2024	2024	0	AT!G684
ATIGA	2025	2025	0	AT!H684
ATIGA	2026	2026	0	AT!I684
ATIGA	2027	2027	0	AT!J684
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E686
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F686
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G686

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H686
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I686
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J686
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E688
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F688
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G688
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H688
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I688
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J688
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F690
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H685
AIFTA	30/12/2022	2022	0	AI!F686
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G686
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H686
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I686
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J686
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K686
VKFTA	2022	2022	0	VK!E684
VKFTA	2023	2023	0	VK!F684
VKFTA	2024	2024	0	VK!G684
VKFTA	2025	2025	0	VK!H684
VKFTA	2026	2026	0	VK!I684
VKFTA	2027	2027	0	VK!J684
VCFTA	2022	2022	11	VC!D695
VCFTA	2023	2023	9	VC!E695
VCFTA	2024	2024	6	VC!F695

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	4	VC!G695
VCFTA	2026	2026	2	VC!H695
VCFTA	2027	2027	0	VC!I695
VN-EAEU	2022	2022	0	EAV!D692
VN-EAEU	2023	2023	0	EAV!E692
VN-EAEU	2024	2024	0	EAV!F692
VN-EAEU	2025	2025	0	EAV!G692
VN-EAEU	2026	2026	0	EAV!H692
VN-EAEU	2027	2027	0	EAV!I692
AHKFTA	2022	2022	0	AKH!D701
AHKFTA	2023	2023	0	AKH!E701
AHKFTA	2024	2024	0	AKH!F701
AHKFTA	2025	2025	0	AKH!G701
AHKFTA	2026	2026	0	AKH!H701
AHKFTA	2027	2027	0	AKH!I701
EVFTA	2022	2022	0	EV-NK!D685
EVFTA	2023	2023	0	EV-NK!E685
EVFTA	2024	2024	0	EV-NK!F685
EVFTA	2025	2025	0	EV-NK!G685
EVFTA	2026	2026	0	EV-NK!H685
EVFTA	2027	2027	0	EV-NK!I685
UKVFTA	2022	2022	0	UKV!D687
UKVFTA	2023	2023	0	UKV!E687
UKVFTA	2024	2024	0	UKV!F687
UKVFTA	2025	2025	0	UKV!G687
UKVFTA	2026	2026	0	UKV!H687

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I687
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D685
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E685
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F685
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G685
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H685
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I685
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J685
RCEP A	2022	2022	0	RCEPT-A!D688
RCEP A	2023	2023	0	RCEPT-A!E688
RCEP A	2024	2024	0	RCEPT-A!F688
RCEP A	2025	2025	0	RCEPT-A!G688
RCEP A	2026	2026	0	RCEPT-A!H688
RCEP A	2027	2027	0	RCEPT-A!I688
RCEP B	2022	2022	0	B!D688
RCEP B	2023	2023	0	B!E688
RCEP B	2024	2024	0	B!F688
RCEP B	2025	2025	0	B!G688
RCEP B	2026	2026	0	B!H688
RCEP B	2027	2027	0	B!I688
RCEP C	2022	2022	0	C!D688
RCEP C	2023	2023	0	C!E688
RCEP C	2024	2024	0	C!F688
RCEP C	2025	2025	0	C!G688
RCEP C	2026	2026	0	C!H688
RCEP C	2027	2027	0	C!I688

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D688
RCEP D	2023	2023	0	D!E688
RCEP D	2024	2024	0	D!F688
RCEP D	2025	2025	0	D!G688
RCEP D	2026	2026	0	D!H688
RCEP D	2027	2027	0	D!I688
RCEP E	2022	2022	0	E!D688
RCEP E	2023	2023	0	E!E688
RCEP E	2024	2024	0	E!F688
RCEP E	2025	2025	0	E!G688
RCEP E	2026	2026	0	E!H688
RCEP E	2027	2027	0	E!I688
RCEP F	2022	2022	0	F!D688
RCEP F	2023	2023	0	F!E688
RCEP F	2024	2024	0	F!F688
RCEP F	2025	2025	0	F!G688
RCEP F	2026	2026	0	F!H688
RCEP F	2027	2027	0	F!I688
VIFTA	2024	2024	0	VI!F674
VIFTA	2025	2025	0	VI!G674
VIFTA	2026	2026	0	VI!H674
VIFTA	2027	2027	0	VI!I674

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
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 0307.32.00. 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 0% for 0307.32.00 was checked against BT2026 (cell BT2026!N685), 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.