Vietnam Tariff Intelligence

Import Tariff Advisory Report – 0307.91.10

HS code	0307.91.10 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
Product description	
Country of origin	Not provided
Import date	2026-11-03 (data year 2026)
Generated	03/11/2026 05:04:51
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.vietnamtariff.com/tools/tariff-advisor/?hs=03079110

Recommended Tariff Options

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
1	AANZFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AANZ
2	ACFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	E
3	AIFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AI
4	AJCEP	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AJ
5	AKFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AK
6	ATIGA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	D
7	CPTPP	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	CPTPP

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
8	EVFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EUR.1
9	RCEP (Annex A)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
10	RCEP (Annex B)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
11	RCEP (Annex C)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
12	RCEP (Annex D)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
13	RCEP (Annex E)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
14	RCEP (Annex F)	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	RCEP Form / Declaration of origin
15	UKVFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EUR.1
16	VJEPA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	JV · Form VJ
17	VKFTA	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	VK
18	VN-EAEU	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	EAV
19	VN-LAO	0	0%	Lowest Published Rate	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	S
20	AHKFTA	1	1%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	AHK
21	VCFTA	2	2%	Documentation Required	Rate: ✓; Country: ?; Year: ✓; Documents: ?; Legal: ✓; Verified: ✗	VC
22	VN-CAM		No data	Eligibility Not Confirmed	Rate: ✗; Country: ?; Year: ✗; Documents: ?; Legal: ✓; Verified: ✗	S

#	Tariff scheme	Source value	Published rate	Recommendation	Ranking criteria	Proof of origin
23	VNCU		No data	Eligibility Not Confirmed	Rate: ✗; Country: ?; Year: ✗; Documents: ?; Legal: ✓; Verified: ✗	VNCB · Form VC (Cuba)
24	VIFTA	*	* not eligible	Not Applicable	Rate: ✗; Country: ?; Year: ✓; Documents: ?; Legal: ✗; Verified: ✗	Form VI (verify)

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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

Required Documentation

Required Documentation	Notes
Commercial invoice	Goods description, unit price and Incoterm must match the declaration and C/O.
Packing list	
Bill of lading / air waybill	Evidence of direct consignment for FTA claims.
Import customs declaration (VNACCS)	Declare HS code, tariff schedule code and origin.
Sales contract	
Technical documents (catalogue, drawings, mill test certificate)	Supports classification features (material, dimensions, processing level).
Licence / authorisation from the competent authority	
Quarantine certificate	

Recommended Next Actions

#	Recommended action
1	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.
2	Register for animal/plant quarantine as required.
3	Read the referenced instruments.
4	Verify the distinguishing features; consider an advance classification ruling if uncertain.
5	Enter the country of origin to compare preferential schedules.

#	Recommended action
6	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).

Rates: consolidated BT2026 tariff

FTA schedules: worksheets AC, AT, AJ, VJ, AK, AANZ, AI, VK, VC, EAV, CPTPP, AKH, EV-NK, VNCU, UKV, VI, VNCAM, RCEP A–F

FTA parties, country codes: reference data

Advisory rules, mappings: advisory data

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.