

HS 0306.17.30 detail

HS code	0306.17.30
Description	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine / - Frozen: / - - Other shrimps and prawns: / - - - Giant river prawns (Macrobrachium rosenbergii)
Unit	kg
Generated	31/10/2026 05:22:11
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://vietnamtariff.com/hs-code/03061730/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	18	18%	15/2023/QĐ-TTg	2023-07-15	BT2026!K580
Preferential (MFN)	12	12%	26/2023/NĐ-CP	2023-07-15	BT2026!N580
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q580
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ580
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
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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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ- CP	Ad valorem
AKFTA	0(-ID, MY)	0% (except ID, 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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ- CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ- CP	Ad valorem
RCEP (Annex A)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ- CP	Ad valorem

RCEP (Annex B)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	6	6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	6,5	6.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E577
ATIGA	2022	2022	0	AT!E578
ATIGA	2023	2023	0	AT!F578
ATIGA	2024	2024	0	AT!G578
ATIGA	2025	2025	0	AT!H578
ATIGA	2026	2026	0	AT!I578
ATIGA	2027	2027	0	AT!J578
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E580
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F580
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G580
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H580

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I580
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J580
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E580
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F580
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G580
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H580
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I580
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J580
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F578
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H577
AIFTA	30/12/2022	2022	18	AI!F580
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G580
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H580
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I580
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J580
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K580
VKFTA	2022	2022	0	VK!E578
VKFTA	2023	2023	0	VK!F578
VKFTA	2024	2024	0	VK!G578
VKFTA	2025	2025	0	VK!H578
VKFTA	2026	2026	0	VK!I578
VKFTA	2027	2027	0	VK!J578
VCFTA	2022	2022	4	VC!D579
VCFTA	2023	2023	2	VC!E579
VCFTA	2024	2024	0	VC!F579
VCFTA	2025	2025	0	VC!G579

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H579
VCFTA	2027	2027	0	VC!I579
VN-EAEU	2022	2022	0	EAV!D582
VN-EAEU	2023	2023	0	EAV!E582
VN-EAEU	2024	2024	0	EAV!F582
VN-EAEU	2025	2025	0	EAV!G582
VN-EAEU	2026	2026	0	EAV!H582
VN-EAEU	2027	2027	0	EAV!I582
VNCU	2022	2022	0	VNCU!D88
VNCU	2023 - 2027		0	VNCU!E88
AHKFTA	2022	2022	7	AKH!D587
AHKFTA	2023	2023	5	AKH!E587
AHKFTA	2024	2024	5	AKH!F587
AHKFTA	2025	2025	2	AKH!G587
AHKFTA	2026	2026	2	AKH!H587
AHKFTA	2027	2027	0	AKH!I587
EVFTA	2022	2022	2,5	EV-NK!D579
EVFTA	2023	2023	0	EV-NK!E579
EVFTA	2024	2024	0	EV-NK!F579
EVFTA	2025	2025	0	EV-NK!G579
EVFTA	2026	2026	0	EV-NK!H579
EVFTA	2027	2027	0	EV-NK!I579
UKVFTA	2022	2022	2,5	UKV!D581
UKVFTA	2023	2023	0	UKV!E581
UKVFTA	2024	2024	0	UKV!F581
UKVFTA	2025	2025	0	UKV!G581

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H581
UKVFTA	2027	2027	0	UKV!I581
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D579
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E579
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F579
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G579
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H579
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I579
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J579
RCEP A	2022	2022	10,8	RCEPT-A!D578
RCEP A	2023	2023	9,6	RCEPT-A!E578
RCEP A	2024	2024	8,4	RCEPT-A!F578
RCEP A	2025	2025	7,2	RCEPT-A!G578
RCEP A	2026	2026	6	RCEPT-A!H578
RCEP A	2027	2027	4,8	RCEPT-A!I578
RCEP B	2022	2022	10,8	B!D578
RCEP B	2023	2023	9,6	B!E578
RCEP B	2024	2024	8,4	B!F578
RCEP B	2025	2025	7,2	B!G578
RCEP B	2026	2026	6	B!H578
RCEP B	2027	2027	4,8	B!I578
RCEP C	2022	2022	10,8	C!D578
RCEP C	2023	2023	9,6	C!E578
RCEP C	2024	2024	8,4	C!F578
RCEP C	2025	2025	7,2	C!G578
RCEP C	2026	2026	6	C!H578

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	4,8	C!I578
RCEP D	2022	2022	10,9	D!D578
RCEP D	2023	2023	9,8	D!E578
RCEP D	2024	2024	8,7	D!F578
RCEP D	2025	2025	7,6	D!G578
RCEP D	2026	2026	6,5	D!H578
RCEP D	2027	2027	5,5	D!I578
RCEP E	2022	2022	10,8	E!D578
RCEP E	2023	2023	9,6	E!E578
RCEP E	2024	2024	8,4	E!F578
RCEP E	2025	2025	7,2	E!G578
RCEP E	2026	2026	6	E!H578
RCEP E	2027	2027	4,8	E!I578
RCEP F	2022	2022	10,8	F!D578
RCEP F	2023	2023	9,6	F!E578
RCEP F	2024	2024	8,4	F!F578
RCEP F	2025	2025	7,2	F!G578
RCEP F	2026	2026	6	F!H578
RCEP F	2027	2027	4,8	F!I578
VIFTA	2024	2024	*	VI!F565
VIFTA	2025	2025	*	VI!G565
VIFTA	2026	2026	*	VI!H565
VIFTA	2027	2027	*	VI!I565

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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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	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (12%) in the source tariff – claiming the FTA brings no saving.	MFN 12%		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 0306.17 has 7 lines; 0306.17.30 is distinguished from its siblings by: Giant river prawns (Macrobrachium rosenbergii).	0306.17.11 Headless; 0306.17.19 Other; 0306.17.21 Headless, with tail; 0306.17.22 Headless, without tail; 0306.17.29 Other; 0306.17.90 Other	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
HS-005	BLUE	Chapter 98 equivalent exists	0306.17.30 corresponds to Chapter 98 code 9804.17.30 (specific MFN: 27%). Applies only if Chapter 98 conditions are met.	- - - Tôm càng xanh (Macrobrachium rosenbergii)	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0306.17.30. 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 12% for 0306.17.30 was checked against BT2026 (cell BT2026!N580), 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
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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.