

HS 0306.12.90 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0306.12.90                                                                                                                                                                                                                                                                                                                                                                                   |
| 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: / - - Lobsters (Homarus spp.): / - - - Other |
| Unit                | kg                                                                                                                                                                                                                                                                                                                                                                                           |
| Generated           | 31/10/2026 15:03:16                                                                                                                                                                                                                                                                                                                                                                          |
| 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                | <a href="https://vietnamtariff.com/hs-code/03061290/">https://vietnamtariff.com/hs-code/03061290/</a>                                                                                                                                                                                                                                                                                        |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                           | Legal basis    | effective  | Source       |
|----------------------|--------------|--------------------------------|----------------|------------|--------------|
| Ordinary import duty | 15           | 15%                            | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K560  |
| Preferential (MFN)   | 10           | 10%                            | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N560  |
| VAT                  | */5/8/10     | * / 5 / 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q560  |
| Excise tax           |              | No data                        |                |            |              |
| Environmental tax    |              | No data                        |                |            |              |
| Export duty          | 0            | 0%                             | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ560 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA             | 0          | 0%                    | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AIFTA             | 0          | 0%                    | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP             | 0          | 0%                    | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA             | 0(-ID, MY) | 0% (except ID,<br>MY) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA             | 0          | 0%                    | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP             | 0          | 0%                    | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA             | 0          | 0%                    | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 0          | 0%                    | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA             | 0          | 0%                    | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |
| VJEPA             | 0          | 0%                    | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | JV · Form VJ                         | 124/2022/NĐ-<br>CP | Ad valorem |
| VKFTA             | 0          | 0%                    | Consolidated<br>BT2026 | 2026                                      | VK                                   | 125/2022/NĐ-<br>CP | Ad valorem |
| VN-EAEU           | 0          | 0%                    | Consolidated<br>BT2026 | 2026                                      | EAV                                  | 113/2022/NĐ-<br>CP | Ad valorem |
| VN-LAO            | 0          | 0%                    | Consolidated<br>BT2026 |                                           | S                                    | 206/2025/NĐ-<br>CP | Ad valorem |
| AHKFTA            | 2          | 2%                    | Consolidated<br>BT2026 | 2026                                      | AHK                                  | 123/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>A) | 5          | 5%                    | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |

|                |     |                |                     |      |                                   |                |                  |
|----------------|-----|----------------|---------------------|------|-----------------------------------|----------------|------------------|
| RCEP (Annex B) | 5   | 5%             | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex C) | 5   | 5%             | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex E) | 5   | 5%             | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex F) | 5   | 5%             | Consolidated BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem       |
| RCEP (Annex D) | 5,5 | 5.5%           | 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          |
| VNCU           |     | No data        | No data             |      | VNCB · Form VC (Cuba)             | 114/2022/NĐ-CP | No data          |
| 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!E557 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E558 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F558 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G558 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H558 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I558 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J558 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E560 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F560 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G560 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H560 |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I560   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J560   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4            | VJ!E560   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F560   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G560   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H560   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I560   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J560   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F558   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H557 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F560   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G560   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H560   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I560   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J560   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K560   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E558   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F558   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G558   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H558   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I558   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J558   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D559   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E559   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F559   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G559   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H559    |
| VCFTA   | 2027   | 2027 | 0            | VC!I559    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D562   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E562   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F562   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G562   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H562   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I562   |
| AHKFTA  | 2022   | 2022 | 6            | AKH!D559   |
| AHKFTA  | 2023   | 2023 | 4            | AKH!E559   |
| AHKFTA  | 2024   | 2024 | 4            | AKH!F559   |
| AHKFTA  | 2025   | 2025 | 2            | AKH!G559   |
| AHKFTA  | 2026   | 2026 | 2            | AKH!H559   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I559   |
| EVFTA   | 2022   | 2022 | 2,5          | EV-NK!D559 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E559 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F559 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G559 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H559 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I559 |
| UKVFTA  | 2022   | 2022 | 2,5          | UKV!D561   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E561   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F561   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G561   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H561   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I561   |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D559   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E559   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F559   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G559   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H559   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I559   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J559   |
| RCEP A | 2022   | 2022           | 9            | RCEPT-A!D558 |
| RCEP A | 2023   | 2023           | 8            | RCEPT-A!E558 |
| RCEP A | 2024   | 2024           | 7            | RCEPT-A!F558 |
| RCEP A | 2025   | 2025           | 6            | RCEPT-A!G558 |
| RCEP A | 2026   | 2026           | 5            | RCEPT-A!H558 |
| RCEP A | 2027   | 2027           | 4            | RCEPT-A!I558 |
| RCEP B | 2022   | 2022           | 9            | B!D558       |
| RCEP B | 2023   | 2023           | 8            | B!E558       |
| RCEP B | 2024   | 2024           | 7            | B!F558       |
| RCEP B | 2025   | 2025           | 6            | B!G558       |
| RCEP B | 2026   | 2026           | 5            | B!H558       |
| RCEP B | 2027   | 2027           | 4            | B!I558       |
| RCEP C | 2022   | 2022           | 9            | C!D558       |
| RCEP C | 2023   | 2023           | 8            | C!E558       |
| RCEP C | 2024   | 2024           | 7            | C!F558       |
| RCEP C | 2025   | 2025           | 6            | C!G558       |
| RCEP C | 2026   | 2026           | 5            | C!H558       |
| RCEP C | 2027   | 2027           | 4            | C!I558       |
| RCEP D | 2022   | 2022           | 9,1          | D!D558       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP D | 2023   | 2023 | 8,2          | D!E558  |
| RCEP D | 2024   | 2024 | 7,3          | D!F558  |
| RCEP D | 2025   | 2025 | 6,4          | D!G558  |
| RCEP D | 2026   | 2026 | 5,5          | D!H558  |
| RCEP D | 2027   | 2027 | 4,5          | D!I558  |
| RCEP E | 2022   | 2022 | 9            | E!D558  |
| RCEP E | 2023   | 2023 | 8            | E!E558  |
| RCEP E | 2024   | 2024 | 7            | E!F558  |
| RCEP E | 2025   | 2025 | 6            | E!G558  |
| RCEP E | 2026   | 2026 | 5            | E!H558  |
| RCEP E | 2027   | 2027 | 4            | E!I558  |
| RCEP F | 2022   | 2022 | 9            | F!D558  |
| RCEP F | 2023   | 2023 | 8            | F!E558  |
| RCEP F | 2024   | 2024 | 7            | F!F558  |
| RCEP F | 2025   | 2025 | 6            | F!G558  |
| RCEP F | 2026   | 2026 | 5            | F!H558  |
| RCEP F | 2027   | 2027 | 4            | F!I558  |
| VIFTA  | 2024   | 2024 | *            | VI!F537 |
| VIFTA  | 2025   | 2025 | *            | VI!G537 |
| VIFTA  | 2026   | 2026 | *            | VI!H537 |
| VIFTA  | 2027   | 2027 | *            | VI!I537 |

### 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 |
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 0306.12 has 2 lines; 0306.12.90 is distinguished from its siblings by: Other.                                                           | 0306.12.10 Smoked | 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                     |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0306.12.90. 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 10% for 0306.12.90 was checked against BT2026 (cell BT2026!N560), 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.