Vietnam Tariff Intelligence

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 16:18:23
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/03061290/

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 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
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(-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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-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.