

HS 0306.14.92 detail

HS code	0306.14.92
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: / - - Crabs: / - - - Other: / - - - - King crabs (crabs of the family Lithodidae)
Unit	kg
Generated	30/10/2026 23:21:05
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/03061492/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K567
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N567
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q567
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ567
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
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, KR)	0% (except MY, KR)	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
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	1/0	1 / 0 (several rates)	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Needs interpretation
VIFTA	*/0	* / 0 (several rates)	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Needs interpretation
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E564
ATIGA	2022	2022	0	AT!E565
ATIGA	2023	2023	0	AT!F565
ATIGA	2024	2024	0	AT!G565
ATIGA	2025	2025	0	AT!H565
ATIGA	2026	2026	0	AT!I565
ATIGA	2027	2027	0	AT!J565
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E567
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F567
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G567
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H567

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I567
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J567
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E567
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F567
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G567
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H567
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I567
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J567
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F565
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H564
AIFTA	30/12/2022	2022	0	AI!F567
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G567
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H567
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I567
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J567
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K567
VKFTA	2022	2022	0	VK!E565
VKFTA	2023	2023	0	VK!F565
VKFTA	2024	2024	0	VK!G565
VKFTA	2025	2025	0	VK!H565
VKFTA	2026	2026	0	VK!I565
VKFTA	2027	2027	0	VK!J565
VCFTA	2022	2022	5	VC!D566
VCFTA	2023	2023	3	VC!E566
VCFTA	2024	2024	0	VC!F566
VCFTA	2025	2025	0	VC!G566

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H566
VCFTA	2027	2027	0	VC!I566
VN-EAEU	2022	2022	0	EAV!D569
VN-EAEU	2023	2023	0	EAV!E569
VN-EAEU	2024	2024	0	EAV!F569
VN-EAEU	2025	2025	0	EAV!G569
VN-EAEU	2026	2026	0	EAV!H569
VN-EAEU	2027	2027	0	EAV!I569
VNCU	2022	2022	0	VNCU!D76
VNCU	2023 - 2027		0	VNCU!E76
AHKFTA	2022	2022		AKH!568
AHKFTA	2023	2023		AKH!568
AHKFTA	2024	2024		AKH!568
AHKFTA	2025	2025		AKH!568
AHKFTA	2026	2026		AKH!568
AHKFTA	2027	2027		AKH!568
EVFTA	2022	2022	0	EV-NK!D566
EVFTA	2023	2023	0	EV-NK!E566
EVFTA	2024	2024	0	EV-NK!F566
EVFTA	2025	2025	0	EV-NK!G566
EVFTA	2026	2026	0	EV-NK!H566
EVFTA	2027	2027	0	EV-NK!I566
UKVFTA	2022	2022	0	UKV!D568
UKVFTA	2023	2023	0	UKV!E568
UKVFTA	2024	2024	0	UKV!F568
UKVFTA	2025	2025	0	UKV!G568

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H568
UKVFTA	2027	2027	0	UKV!I568
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D566
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E566
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F566
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G566
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H566
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I566
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J566
RCEP A	2022	2022	0	RCEPT-A!D565
RCEP A	2023	2023	0	RCEPT-A!E565
RCEP A	2024	2024	0	RCEPT-A!F565
RCEP A	2025	2025	0	RCEPT-A!G565
RCEP A	2026	2026	0	RCEPT-A!H565
RCEP A	2027	2027	0	RCEPT-A!I565
RCEP B	2022	2022	0	B!D565
RCEP B	2023	2023	0	B!E565
RCEP B	2024	2024	0	B!F565
RCEP B	2025	2025	0	B!G565
RCEP B	2026	2026	0	B!H565
RCEP B	2027	2027	0	B!I565
RCEP C	2022	2022	0	C!D565
RCEP C	2023	2023	0	C!E565
RCEP C	2024	2024	0	C!F565
RCEP C	2025	2025	0	C!G565
RCEP C	2026	2026	0	C!H565

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I565
RCEP D	2022	2022	0	D!D565
RCEP D	2023	2023	0	D!E565
RCEP D	2024	2024	0	D!F565
RCEP D	2025	2025	0	D!G565
RCEP D	2026	2026	0	D!H565
RCEP D	2027	2027	0	D!I565
RCEP E	2022	2022	0	E!D565
RCEP E	2023	2023	0	E!E565
RCEP E	2024	2024	0	E!F565
RCEP E	2025	2025	0	E!G565
RCEP E	2026	2026	0	E!H565
RCEP E	2027	2027	0	E!I565
RCEP F	2022	2022	0	F!D565
RCEP F	2023	2023	0	F!E565
RCEP F	2024	2024	0	F!F565
RCEP F	2025	2025	0	F!G565
RCEP F	2026	2026	0	F!H565
RCEP F	2027	2027	0	F!I565
VIFTA	2024	2024		VI!546
VIFTA	2025	2025		VI!546
VIFTA	2026	2026		VI!546
VIFTA	2027	2027		VI!546

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0306.14 has 6 lines; 0306.14.92 is distinguished from its siblings by: King crabs (crabs of the family Lithodidae).	0306.14.11 Soft shell crabs; 0306.14.19 Other; 0306.14.91 Swimming crabs (crabs of the family Portunidae); 0306.14.93 Snow crabs (crabs of the family Orgoniidae); 0306.14.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	0306.14.92 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0306.14.92	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 0306.14.92. 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 0306.14.92 was checked against BT2026 (cell BT2026!N567), 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.