

HS 0306.36.11 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 0306.36.11                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Breeding: / - - - - Giant tiger prawns (Penaeus monodon) |
| Unit                | kg                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Generated           | 01/11/2026 01:35:55                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 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/03063611/">https://vietnamtariff.com/hs-code/03063611/</a>                                                                                                                                                                                                                                                                                                                                                            |

Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source       |
|----------------------|--------------|------------------------|----------------|------------|--------------|
| Ordinary import duty | 5            | 5%                     | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K606  |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N606  |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q606  |
| Excise tax           |              | No data                |                |            |              |
| Environmental tax    |              | No data                |                |            |              |
| Export duty          | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ606 |
| 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 |

| FTA            | Source value | Rate    | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| ACFTA          | 0            | 0%      | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 0            | 0%      | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/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            | 0%      | 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 |
| VIFTA          | 0            | 0%      | Consolidated BT2026 | 2026                                   | Form VI (verify)                  | 131/2024/NĐ-CP | Ad valorem |
| 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!E603   |
| ATIGA   | 2022                                   | 2022 | 0 | AT!E604   |
| ATIGA   | 2023                                   | 2023 | 0 | AT!F604   |
| ATIGA   | 2024                                   | 2024 | 0 | AT!G604   |
| ATIGA   | 2025                                   | 2025 | 0 | AT!H604   |
| ATIGA   | 2026                                   | 2026 | 0 | AT!I604   |
| ATIGA   | 2027                                   | 2027 | 0 | AT!J604   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0 | AJ!E606   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | AJ!F606   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | AJ!G606   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | AJ!H606   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | AJ!I606   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | AJ!J606   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0 | VJ!E606   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | VJ!F606   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | VJ!G606   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | VJ!H606   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | VJ!I606   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | VJ!J606   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AK!F604   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AANZ!H603 |
| AIFTA   | 30/12/2022                             | 2022 | 0 | AI!F606   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0 | AI!G606   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0 | AI!H606   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0 | AI!I606   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0 | AI!J606   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0 | AI!K606   |

|         |             |      |   |            |
|---------|-------------|------|---|------------|
| VKFTA   | 2022        | 2022 | 0 | VK!E604    |
| VKFTA   | 2023        | 2023 | 0 | VK!F604    |
| VKFTA   | 2024        | 2024 | 0 | VK!G604    |
| VKFTA   | 2025        | 2025 | 0 | VK!H604    |
| VKFTA   | 2026        | 2026 | 0 | VK!I604    |
| VKFTA   | 2027        | 2027 | 0 | VK!J604    |
| VCFTA   | 2022        | 2022 | 0 | VC!D605    |
| VCFTA   | 2023        | 2023 | 0 | VC!E605    |
| VCFTA   | 2024        | 2024 | 0 | VC!F605    |
| VCFTA   | 2025        | 2025 | 0 | VC!G605    |
| VCFTA   | 2026        | 2026 | 0 | VC!H605    |
| VCFTA   | 2027        | 2027 | 0 | VC!I605    |
| VN-EAEU | 2022        | 2022 | 0 | EAV!D608   |
| VN-EAEU | 2023        | 2023 | 0 | EAV!E608   |
| VN-EAEU | 2024        | 2024 | 0 | EAV!F608   |
| VN-EAEU | 2025        | 2025 | 0 | EAV!G608   |
| VN-EAEU | 2026        | 2026 | 0 | EAV!H608   |
| VN-EAEU | 2027        | 2027 | 0 | EAV!I608   |
| VNCU    | 2022        | 2022 | 0 | VNCU!D108  |
| VNCU    | 2023 - 2027 |      | 0 | VNCU!E108  |
| AHKFTA  | 2022        | 2022 | 0 | AKH!D613   |
| AHKFTA  | 2023        | 2023 | 0 | AKH!E613   |
| AHKFTA  | 2024        | 2024 | 0 | AKH!F613   |
| AHKFTA  | 2025        | 2025 | 0 | AKH!G613   |
| AHKFTA  | 2026        | 2026 | 0 | AKH!H613   |
| AHKFTA  | 2027        | 2027 | 0 | AKH!I613   |
| EVFTA   | 2022        | 2022 | 0 | EV-NK!D605 |

|        |       |                |   |              |
|--------|-------|----------------|---|--------------|
| EVFTA  | 2023  | 2023           | 0 | EV-NK!E605   |
| EVFTA  | 2024  | 2024           | 0 | EV-NK!F605   |
| EVFTA  | 2025  | 2025           | 0 | EV-NK!G605   |
| EVFTA  | 2026  | 2026           | 0 | EV-NK!H605   |
| EVFTA  | 2027  | 2027           | 0 | EV-NK!I605   |
| UKVFTA | 2022  | 2022           | 0 | UKV!D607     |
| UKVFTA | 2023  | 2023           | 0 | UKV!E607     |
| UKVFTA | 2024  | 2024           | 0 | UKV!F607     |
| UKVFTA | 2025  | 2025           | 0 | UKV!G607     |
| UKVFTA | 2026  | 2026           | 0 | UKV!H607     |
| UKVFTA | 2027  | 2027           | 0 | UKV!I607     |
| CPTPP  | (I)   | 2021 (DERIVED) | 0 | CPTPP!D605   |
| CPTPP  | (II)  | 2022 (DERIVED) | 0 | CPTPP!E605   |
| CPTPP  | (III) | 2023 (DERIVED) | 0 | CPTPP!F605   |
| CPTPP  | (IV)  | 2024 (DERIVED) | 0 | CPTPP!G605   |
| CPTPP  | (V)   | 2025 (DERIVED) | 0 | CPTPP!H605   |
| CPTPP  | (VI)  | 2026 (DERIVED) | 0 | CPTPP!I605   |
| CPTPP  | (VII) | 2027 (DERIVED) | 0 | CPTPP!J605   |
| RCEP A | 2022  | 2022           | 0 | RCEPT-A!D604 |
| RCEP A | 2023  | 2023           | 0 | RCEPT-A!E604 |
| RCEP A | 2024  | 2024           | 0 | RCEPT-A!F604 |
| RCEP A | 2025  | 2025           | 0 | RCEPT-A!G604 |
| RCEP A | 2026  | 2026           | 0 | RCEPT-A!H604 |
| RCEP A | 2027  | 2027           | 0 | RCEPT-A!I604 |
| RCEP B | 2022  | 2022           | 0 | B!D604       |
| RCEP B | 2023  | 2023           | 0 | B!E604       |
| RCEP B | 2024  | 2024           | 0 | B!F604       |

|        |      |      |   |        |
|--------|------|------|---|--------|
| RCEP B | 2025 | 2025 | 0 | B!G604 |
| RCEP B | 2026 | 2026 | 0 | B!H604 |
| RCEP B | 2027 | 2027 | 0 | B!I604 |
| RCEP C | 2022 | 2022 | 0 | C!D604 |
| RCEP C | 2023 | 2023 | 0 | C!E604 |
| RCEP C | 2024 | 2024 | 0 | C!F604 |
| RCEP C | 2025 | 2025 | 0 | C!G604 |
| RCEP C | 2026 | 2026 | 0 | C!H604 |
| RCEP C | 2027 | 2027 | 0 | C!I604 |
| RCEP D | 2022 | 2022 | 0 | D!D604 |
| RCEP D | 2023 | 2023 | 0 | D!E604 |
| RCEP D | 2024 | 2024 | 0 | D!F604 |
| RCEP D | 2025 | 2025 | 0 | D!G604 |
| RCEP D | 2026 | 2026 | 0 | D!H604 |
| RCEP D | 2027 | 2027 | 0 | D!I604 |
| RCEP E | 2022 | 2022 | 0 | E!D604 |
| RCEP E | 2023 | 2023 | 0 | E!E604 |
| RCEP E | 2024 | 2024 | 0 | E!F604 |
| RCEP E | 2025 | 2025 | 0 | E!G604 |
| RCEP E | 2026 | 2026 | 0 | E!H604 |
| RCEP E | 2027 | 2027 | 0 | E!I604 |
| RCEP F | 2022 | 2022 | 0 | F!D604 |
| RCEP F | 2023 | 2023 | 0 | F!E604 |
| RCEP F | 2024 | 2024 | 0 | F!F604 |
| RCEP F | 2025 | 2025 | 0 | F!G604 |
| RCEP F | 2026 | 2026 | 0 | F!H604 |
| RCEP F | 2027 | 2027 | 0 | F!I604 |

|       |      |      |   |         |
|-------|------|------|---|---------|
| VIFTA | 2024 | 2024 | 0 | VI!F591 |
| VIFTA | 2025 | 2025 | 0 | VI!G591 |
| VIFTA | 2026 | 2026 | 0 | VI!H591 |
| VIFTA | 2027 | 2027 | 0 | VI!I591 |

## 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,<br>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 0306.36 has 12 lines; 0306.36.11 is distinguished from its siblings by: Giant tiger prawns (Penaeus monodon).                           | 0306.36.12 Whiteleg shrimps (Litopenaeus vannamei); 0306.36.13 Giant river prawns (Macrobrachium rosenbergii); 0306.36.19 Other; 0306.36.21 Giant tiger prawns (Penaeus monodon); 0306.36.22 Whiteleg shrimps (Litopenaeus vannamei); 0306.36.23 Giant river prawns (Macrobrachium rosenbergii) | 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 "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                     |

| Risk code | Level | Risk name                                                  | Description                                                                                        | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|-------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| TR-004    | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0306.36.11. 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 0% for 0306.36.11 was checked against BT2026 (cell BT2026!N606), 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.