Vietnam Tariff Intelligence

HS 0306.36.23 detail

HS code	0306.36.23
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: / - - - Other, live: / - - - - Giant river prawns (Macrobrachium rosenbergii)
Unit	kg
Generated	02/11/2026 19:06:26
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/03063623/

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!K613
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N613
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q613
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ613
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E610
ATIGA	2022	2022	0	AT!E611
ATIGA	2023	2023	0	AT!F611
ATIGA	2024	2024	0	AT!G611
ATIGA	2025	2025	0	AT!H611
ATIGA	2026	2026	0	AT!I611
ATIGA	2027	2027	0	AT!J611
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E613
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F613
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G613
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H613

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I613
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J613
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E613
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F613
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G613
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H613
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I613
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J613
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F611
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H610
AIFTA	30/12/2022	2022	18	AI!F613
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G613
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H613
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I613
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J613
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K613
VKFTA	2022	2022	0	VK!E611
VKFTA	2023	2023	0	VK!F611
VKFTA	2024	2024	0	VK!G611
VKFTA	2025	2025	0	VK!H611
VKFTA	2026	2026	0	VK!I611
VKFTA	2027	2027	0	VK!J611
VCFTA	2022	2022	0	VC!D612
VCFTA	2023	2023	0	VC!E612
VCFTA	2024	2024	0	VC!F612
VCFTA	2025	2025	0	VC!G612

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H612
VCFTA	2027	2027	0	VC!I612
VN-EAEU	2022	2022	0	EAV!D615
VN-EAEU	2023	2023	0	EAV!E615
VN-EAEU	2024	2024	0	EAV!F615
VN-EAEU	2025	2025	0	EAV!G615
VN-EAEU	2026	2026	0	EAV!H615
VN-EAEU	2027	2027	0	EAV!I615
VNCU	2022	2022	0	VNCU!D115
VNCU	2023 - 2027		0	VNCU!E115
AHKFTA	2022	2022	0	AKH!D620
AHKFTA	2023	2023	0	AKH!E620
AHKFTA	2024	2024	0	AKH!F620
AHKFTA	2025	2025	0	AKH!G620
AHKFTA	2026	2026	0	AKH!H620
AHKFTA	2027	2027	0	AKH!I620
EVFTA	2022	2022	0	EV-NK!D612
EVFTA	2023	2023	0	EV-NK!E612
EVFTA	2024	2024	0	EV-NK!F612
EVFTA	2025	2025	0	EV-NK!G612
EVFTA	2026	2026	0	EV-NK!H612
EVFTA	2027	2027	0	EV-NK!I612
UKVFTA	2022	2022	0	UKV!D614
UKVFTA	2023	2023	0	UKV!E614
UKVFTA	2024	2024	0	UKV!F614
UKVFTA	2025	2025	0	UKV!G614

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H614
UKVFTA	2027	2027	0	UKV!I614
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D612
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E612
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F612
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G612
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H612
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I612
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J612
RCEP A	2022	2022	0	RCEPT-A!D611
RCEP A	2023	2023	0	RCEPT-A!E611
RCEP A	2024	2024	0	RCEPT-A!F611
RCEP A	2025	2025	0	RCEPT-A!G611
RCEP A	2026	2026	0	RCEPT-A!H611
RCEP A	2027	2027	0	RCEPT-A!I611
RCEP B	2022	2022	0	B!D611
RCEP B	2023	2023	0	B!E611
RCEP B	2024	2024	0	B!F611
RCEP B	2025	2025	0	B!G611
RCEP B	2026	2026	0	B!H611
RCEP B	2027	2027	0	B!I611
RCEP C	2022	2022	0	C!D611
RCEP C	2023	2023	0	C!E611
RCEP C	2024	2024	0	C!F611
RCEP C	2025	2025	0	C!G611
RCEP C	2026	2026	0	C!H611

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I611
RCEP D	2022	2022	0	D!D611
RCEP D	2023	2023	0	D!E611
RCEP D	2024	2024	0	D!F611
RCEP D	2025	2025	0	D!G611
RCEP D	2026	2026	0	D!H611
RCEP D	2027	2027	0	D!I611
RCEP E	2022	2022	0	E!D611
RCEP E	2023	2023	0	E!E611
RCEP E	2024	2024	0	E!F611
RCEP E	2025	2025	0	E!G611
RCEP E	2026	2026	0	E!H611
RCEP E	2027	2027	0	E!I611
RCEP F	2022	2022	0	F!D611
RCEP F	2023	2023	0	F!E611
RCEP F	2024	2024	0	F!F611
RCEP F	2025	2025	0	F!G611
RCEP F	2026	2026	0	F!H611
RCEP F	2027	2027	0	F!I611
VIFTA	2024	2024	0	VI!F598
VIFTA	2025	2025	0	VI!G598
VIFTA	2026	2026	0	VI!H598
VIFTA	2027	2027	0	VI!I598

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 0306.36 has 12 lines; 0306.36.23 is distinguished from its siblings by: Giant river prawns (Macrobrachium rosenbergii).	0306.36.11 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)	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

TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0306.36.23. 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 0306.36.23 was checked against BT2026 (cell BT2026!N613), 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.