Vietnam Tariff Intelligence

HS 0306.12.10 detail

HS code	0306.12.10
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.): / - - - Smoked
Unit	kg
Generated	11/11/2026 15:09:31
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/03061210/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	40.5	40.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K559
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N559
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q559
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ559
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!E556
ATIGA	2022	2022	0	AT!E557
ATIGA	2023	2023	0	AT!F557
ATIGA	2024	2024	0	AT!G557
ATIGA	2025	2025	0	AT!H557
ATIGA	2026	2026	0	AT!I557
ATIGA	2027	2027	0	AT!J557
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E559
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F559
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G559
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H559

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I559
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J559
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E559
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F559
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G559
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H559
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I559
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J559
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F557
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H556
AIFTA	30/12/2022	2022	0	AI!F559
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G559
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H559
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I559
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J559
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K559
VKFTA	2022	2022	0	VK!E557
VKFTA	2023	2023	0	VK!F557
VKFTA	2024	2024	0	VK!G557
VKFTA	2025	2025	0	VK!H557
VKFTA	2026	2026	0	VK!I557
VKFTA	2027	2027	0	VK!J557
VCFTA	2022	2022	0	VC!D558
VCFTA	2023	2023	0	VC!E558
VCFTA	2024	2024	0	VC!F558
VCFTA	2025	2025	0	VC!G558

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H558
VCFTA	2027	2027	0	VC!I558
VN-EAEU	2022	2022	0	EAV!D561
VN-EAEU	2023	2023	0	EAV!E561
VN-EAEU	2024	2024	0	EAV!F561
VN-EAEU	2025	2025	0	EAV!G561
VN-EAEU	2026	2026	0	EAV!H561
VN-EAEU	2027	2027	0	EAV!I561
AHKFTA	2022	2022	6	AKH!D558
AHKFTA	2023	2023	4	AKH!E558
AHKFTA	2024	2024	4	AKH!F558
AHKFTA	2025	2025	2	AKH!G558
AHKFTA	2026	2026	2	AKH!H558
AHKFTA	2027	2027	0	AKH!I558
EVFTA	2022	2022	2,5	EV-NK!D558
EVFTA	2023	2023	0	EV-NK!E558
EVFTA	2024	2024	0	EV-NK!F558
EVFTA	2025	2025	0	EV-NK!G558
EVFTA	2026	2026	0	EV-NK!H558
EVFTA	2027	2027	0	EV-NK!I558
UKVFTA	2022	2022	2,5	UKV!D560
UKVFTA	2023	2023	0	UKV!E560
UKVFTA	2024	2024	0	UKV!F560
UKVFTA	2025	2025	0	UKV!G560
UKVFTA	2026	2026	0	UKV!H560
UKVFTA	2027	2027	0	UKV!I560

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D558
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E558
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F558
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G558
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H558
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I558
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J558
RCEP A	2022	2022	9	RCEPT-A!D557
RCEP A	2023	2023	8	RCEPT-A!E557
RCEP A	2024	2024	7	RCEPT-A!F557
RCEP A	2025	2025	6	RCEPT-A!G557
RCEP A	2026	2026	5	RCEPT-A!H557
RCEP A	2027	2027	4	RCEPT-A!I557
RCEP B	2022	2022	9	B!D557
RCEP B	2023	2023	8	B!E557
RCEP B	2024	2024	7	B!F557
RCEP B	2025	2025	6	B!G557
RCEP B	2026	2026	5	B!H557
RCEP B	2027	2027	4	B!I557
RCEP C	2022	2022	9	C!D557
RCEP C	2023	2023	8	C!E557
RCEP C	2024	2024	7	C!F557
RCEP C	2025	2025	6	C!G557
RCEP C	2026	2026	5	C!H557
RCEP C	2027	2027	4	C!I557
RCEP D	2022	2022	9,1	D!D557

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	8,2	D!E557
RCEP D	2024	2024	7,3	D!F557
RCEP D	2025	2025	6,4	D!G557
RCEP D	2026	2026	5,5	D!H557
RCEP D	2027	2027	4,5	D!I557
RCEP E	2022	2022	9	E!D557
RCEP E	2023	2023	8	E!E557
RCEP E	2024	2024	7	E!F557
RCEP E	2025	2025	6	E!G557
RCEP E	2026	2026	5	E!H557
RCEP E	2027	2027	4	E!I557
RCEP F	2022	2022	9	F!D557
RCEP F	2023	2023	8	F!E557
RCEP F	2024	2024	7	F!F557
RCEP F	2025	2025	6	F!G557
RCEP F	2026	2026	5	F!H557
RCEP F	2027	2027	4	F!I557
VIFTA	2024	2024	*	VI!F536
VIFTA	2025	2025	*	VI!G536
VIFTA	2026	2026	*	VI!H536
VIFTA	2027	2027	*	VI!I536

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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; 0306.12.10 is distinguished from its siblings by: Smoked.	0306.12.90 Other	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 0306.12.10. 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 27% for 0306.12.10 was checked against BT2026 (cell BT2026!N559), 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)

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.