Vietnam Tariff Intelligence

HS 0306.14.91 detail

HS code	0306.14.91
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: / - - - - Swimming crabs (crabs of the family Portunidae)
Unit	kg
Generated	10/11/2026 21:53:46
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/03061491/

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!K566
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N566
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q566
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ566
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(-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!E563
ATIGA	2022	2022	0	AT!E564
ATIGA	2023	2023	0	AT!F564
ATIGA	2024	2024	0	AT!G564
ATIGA	2025	2025	0	AT!H564
ATIGA	2026	2026	0	AT!I564
ATIGA	2027	2027	0	AT!J564
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E566
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F566
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G566
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H566

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I566
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J566
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E566
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F566
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G566
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H566
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I566
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J566
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F564
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H563
AIFTA	30/12/2022	2022	0	AI!F566
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G566
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H566
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I566
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J566
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K566
VKFTA	2022	2022	0	VK!E564
VKFTA	2023	2023	0	VK!F564
VKFTA	2024	2024	0	VK!G564
VKFTA	2025	2025	0	VK!H564
VKFTA	2026	2026	0	VK!I564
VKFTA	2027	2027	0	VK!J564
VCFTA	2022	2022	5	VC!D565
VCFTA	2023	2023	3	VC!E565
VCFTA	2024	2024	0	VC!F565
VCFTA	2025	2025	0	VC!G565

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H565
VCFTA	2027	2027	0	VC!I565
VN-EAEU	2022	2022	0	EAV!D568
VN-EAEU	2023	2023	0	EAV!E568
VN-EAEU	2024	2024	0	EAV!F568
VN-EAEU	2025	2025	0	EAV!G568
VN-EAEU	2026	2026	0	EAV!H568
VN-EAEU	2027	2027	0	EAV!I568
VNCU	2022	2022	0	VNCU!D75
VNCU	2023 - 2027		0	VNCU!E75
AHKFTA	2022	2022		AKH!565
AHKFTA	2023	2023		AKH!565
AHKFTA	2024	2024		AKH!565
AHKFTA	2025	2025		AKH!565
AHKFTA	2026	2026		AKH!565
AHKFTA	2027	2027		AKH!565
EVFTA	2022	2022	0	EV-NK!D565
EVFTA	2023	2023	0	EV-NK!E565
EVFTA	2024	2024	0	EV-NK!F565
EVFTA	2025	2025	0	EV-NK!G565
EVFTA	2026	2026	0	EV-NK!H565
EVFTA	2027	2027	0	EV-NK!I565
UKVFTA	2022	2022	0	UKV!D567
UKVFTA	2023	2023	0	UKV!E567
UKVFTA	2024	2024	0	UKV!F567
UKVFTA	2025	2025	0	UKV!G567

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H567
UKVFTA	2027	2027	0	UKV!I567
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D565
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E565
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F565
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G565
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H565
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I565
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J565
RCEP A	2022	2022	0	RCEPT-A!D564
RCEP A	2023	2023	0	RCEPT-A!E564
RCEP A	2024	2024	0	RCEPT-A!F564
RCEP A	2025	2025	0	RCEPT-A!G564
RCEP A	2026	2026	0	RCEPT-A!H564
RCEP A	2027	2027	0	RCEPT-A!I564
RCEP B	2022	2022	0	B!D564
RCEP B	2023	2023	0	B!E564
RCEP B	2024	2024	0	B!F564
RCEP B	2025	2025	0	B!G564
RCEP B	2026	2026	0	B!H564
RCEP B	2027	2027	0	B!I564
RCEP C	2022	2022	0	C!D564
RCEP C	2023	2023	0	C!E564
RCEP C	2024	2024	0	C!F564
RCEP C	2025	2025	0	C!G564
RCEP C	2026	2026	0	C!H564

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I564
RCEP D	2022	2022	0	D!D564
RCEP D	2023	2023	0	D!E564
RCEP D	2024	2024	0	D!F564
RCEP D	2025	2025	0	D!G564
RCEP D	2026	2026	0	D!H564
RCEP D	2027	2027	0	D!I564
RCEP E	2022	2022	0	E!D564
RCEP E	2023	2023	0	E!E564
RCEP E	2024	2024	0	E!F564
RCEP E	2025	2025	0	E!G564
RCEP E	2026	2026	0	E!H564
RCEP E	2027	2027	0	E!I564
RCEP F	2022	2022	0	F!D564
RCEP F	2023	2023	0	F!E564
RCEP F	2024	2024	0	F!F564
RCEP F	2025	2025	0	F!G564
RCEP F	2026	2026	0	F!H564
RCEP F	2027	2027	0	F!I564
VIFTA	2024	2024		VI!543
VIFTA	2025	2025		VI!543
VIFTA	2026	2026		VI!543
VIFTA	2027	2027		VI!543

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 0306.14 has 6 lines; 0306.14.91 is distinguished from its siblings by: Swimming crabs (crabs of the family Portunidae).	0306.14.11 Soft shell crabs; 0306.14.19 Other; 0306.14.92 King crabs (crabs of the family Lithodidae); 0306.14.93 Snow crabs (crabs of the family Origoniidae); 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	0306.14.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0306.14.91	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 0306.14.91. 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 0306.14.91 was checked against BT2026 (cell BT2026!N566), 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.