Vietnam Tariff Intelligence

HS 0306.34.00 detail

HS code	0306.34.00
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: / - - Norway lobsters (Nephrops norvegicus)
Unit	kg
Generated	10/11/2026 10:30:14
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/03063400/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K599
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N599
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q599
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ599
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)	0% (except 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
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/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!E596
ATIGA	2022	2022	0	AT!E597
ATIGA	2023	2023	0	AT!F597
ATIGA	2024	2024	0	AT!G597
ATIGA	2025	2025	0	AT!H597
ATIGA	2026	2026	0	AT!I597
ATIGA	2027	2027	0	AT!J597
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E599
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F599
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G599
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H599

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I599
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J599
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E599
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F599
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G599
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H599
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I599
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J599
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F597
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H596
AIFTA	30/12/2022	2022	0	AI!F599
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G599
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H599
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I599
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J599
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K599
VKFTA	2022	2022	0	VK!E597
VKFTA	2023	2023	0	VK!F597
VKFTA	2024	2024	0	VK!G597
VKFTA	2025	2025	0	VK!H597
VKFTA	2026	2026	0	VK!I597
VKFTA	2027	2027	0	VK!J597
VCFTA	2022	2022	0	VC!D598
VCFTA	2023	2023	0	VC!E598
VCFTA	2024	2024	0	VC!F598
VCFTA	2025	2025	0	VC!G598

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H598
VCFTA	2027	2027	0	VC!I598
VN-EAEU	2022	2022	0	EAV!D601
VN-EAEU	2023	2023	0	EAV!E601
VN-EAEU	2024	2024	0	EAV!F601
VN-EAEU	2025	2025	0	EAV!G601
VN-EAEU	2026	2026	0	EAV!H601
VN-EAEU	2027	2027	0	EAV!I601
AHKFTA	2022	2022	6	AKH!D606
AHKFTA	2023	2023	4	AKH!E606
AHKFTA	2024	2024	4	AKH!F606
AHKFTA	2025	2025	2	AKH!G606
AHKFTA	2026	2026	2	AKH!H606
AHKFTA	2027	2027	0	AKH!I606
EVFTA	2022	2022	2,5	EV-NK!D598
EVFTA	2023	2023	0	EV-NK!E598
EVFTA	2024	2024	0	EV-NK!F598
EVFTA	2025	2025	0	EV-NK!G598
EVFTA	2026	2026	0	EV-NK!H598
EVFTA	2027	2027	0	EV-NK!I598
UKVFTA	2022	2022	2,5	UKV!D600
UKVFTA	2023	2023	0	UKV!E600
UKVFTA	2024	2024	0	UKV!F600
UKVFTA	2025	2025	0	UKV!G600
UKVFTA	2026	2026	0	UKV!H600
UKVFTA	2027	2027	0	UKV!I600

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D598
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E598
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F598
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G598
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H598
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I598
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J598
RCEP A	2022	2022	0	RCEPT-A!D597
RCEP A	2023	2023	0	RCEPT-A!E597
RCEP A	2024	2024	0	RCEPT-A!F597
RCEP A	2025	2025	0	RCEPT-A!G597
RCEP A	2026	2026	0	RCEPT-A!H597
RCEP A	2027	2027	0	RCEPT-A!I597
RCEP B	2022	2022	0	B!D597
RCEP B	2023	2023	0	B!E597
RCEP B	2024	2024	0	B!F597
RCEP B	2025	2025	0	B!G597
RCEP B	2026	2026	0	B!H597
RCEP B	2027	2027	0	B!I597
RCEP C	2022	2022	0	C!D597
RCEP C	2023	2023	0	C!E597
RCEP C	2024	2024	0	C!F597
RCEP C	2025	2025	0	C!G597
RCEP C	2026	2026	0	C!H597
RCEP C	2027	2027	0	C!I597
RCEP D	2022	2022	0	D!D597

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E597
RCEP D	2024	2024	0	D!F597
RCEP D	2025	2025	0	D!G597
RCEP D	2026	2026	0	D!H597
RCEP D	2027	2027	0	D!I597
RCEP E	2022	2022	0	E!D597
RCEP E	2023	2023	0	E!E597
RCEP E	2024	2024	0	E!F597
RCEP E	2025	2025	0	E!G597
RCEP E	2026	2026	0	E!H597
RCEP E	2027	2027	0	E!I597
RCEP F	2022	2022	0	F!D597
RCEP F	2023	2023	0	F!E597
RCEP F	2024	2024	0	F!F597
RCEP F	2025	2025	0	F!G597
RCEP F	2026	2026	0	F!H597
RCEP F	2027	2027	0	F!I597
VIFTA	2024	2024	*	VI!F584
VIFTA	2025	2025	*	VI!G584
VIFTA	2026	2026	*	VI!H584
VIFTA	2027	2027	*	VI!I584

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
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 0306.34.00. 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 10% for 0306.34.00 was checked against BT2026 (cell BT2026!N599), 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.