Vietnam Tariff Intelligence

HS 0306.91.39 detail

HS code	0306.91.39
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 / - Other: / - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.): / - - - Other: / - - - - Other
Unit	kg
Generated	04/11/2026 06:34:16
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/03069139/

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!K630
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N630
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q630
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ630
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
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
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	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	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!E627
ATIGA	2022	2022	0	AT!E628
ATIGA	2023	2023	0	AT!F628
ATIGA	2024	2024	0	AT!G628
ATIGA	2025	2025	0	AT!H628
ATIGA	2026	2026	0	AT!I628
ATIGA	2027	2027	0	AT!J628
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E630
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F630
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G630
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H630
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I630
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J630
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E630
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F630
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G630
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H630
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I630
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J630
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F628
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H627
AIFTA	30/12/2022	2022	0	AI!F630
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G630
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H630
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I630
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J630
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K630

VKFTA	2022	2022	0	VK!E628
VKFTA	2023	2023	0	VK!F628
VKFTA	2024	2024	0	VK!G628
VKFTA	2025	2025	0	VK!H628
VKFTA	2026	2026	0	VK!I628
VKFTA	2027	2027	0	VK!J628
VCFTA	2022	2022	11	VC!D629
VCFTA	2023	2023	9	VC!E629
VCFTA	2024	2024	6	VC!F629
VCFTA	2025	2025	4	VC!G629
VCFTA	2026	2026	2	VC!H629
VCFTA	2027	2027	0	VC!I629
VN-EAEU	2022	2022	0	EAV!D632
VN-EAEU	2023	2023	0	EAV!E632
VN-EAEU	2024	2024	0	EAV!F632
VN-EAEU	2025	2025	0	EAV!G632
VN-EAEU	2026	2026	0	EAV!H632
VN-EAEU	2027	2027	0	EAV!I632
VNCU	2022	2022	0	VNCU!D132
VNCU	2023 - 2027		0	VNCU!E132
AHKFTA	2022	2022	6	AKH!D637
AHKFTA	2023	2023	4	AKH!E637
AHKFTA	2024	2024	4	AKH!F637
AHKFTA	2025	2025	2	AKH!G637
AHKFTA	2026	2026	2	AKH!H637
AHKFTA	2027	2027	0	AKH!I637
EVFTA	2022	2022	2,5	EV-NK!D629

EVFTA	2023	2023	0	EV-NK!E629
EVFTA	2024	2024	0	EV-NK!F629
EVFTA	2025	2025	0	EV-NK!G629
EVFTA	2026	2026	0	EV-NK!H629
EVFTA	2027	2027	0	EV-NK!I629
UKVFTA	2022	2022	2,5	UKV!D631
UKVFTA	2023	2023	0	UKV!E631
UKVFTA	2024	2024	0	UKV!F631
UKVFTA	2025	2025	0	UKV!G631
UKVFTA	2026	2026	0	UKV!H631
UKVFTA	2027	2027	0	UKV!I631
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D629
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E629
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F629
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G629
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H629
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I629
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J629
RCEP A	2022	2022	0	RCEPT-A!D628
RCEP A	2023	2023	0	RCEPT-A!E628
RCEP A	2024	2024	0	RCEPT-A!F628
RCEP A	2025	2025	0	RCEPT-A!G628
RCEP A	2026	2026	0	RCEPT-A!H628
RCEP A	2027	2027	0	RCEPT-A!I628
RCEP B	2022	2022	0	B!D628
RCEP B	2023	2023	0	B!E628
RCEP B	2024	2024	0	B!F628

RCEP B	2025	2025	0	B!G628
RCEP B	2026	2026	0	B!H628
RCEP B	2027	2027	0	B!I628
RCEP C	2022	2022	0	C!D628
RCEP C	2023	2023	0	C!E628
RCEP C	2024	2024	0	C!F628
RCEP C	2025	2025	0	C!G628
RCEP C	2026	2026	0	C!H628
RCEP C	2027	2027	0	C!I628
RCEP D	2022	2022	0	D!D628
RCEP D	2023	2023	0	D!E628
RCEP D	2024	2024	0	D!F628
RCEP D	2025	2025	0	D!G628
RCEP D	2026	2026	0	D!H628
RCEP D	2027	2027	0	D!I628
RCEP E	2022	2022	0	E!D628
RCEP E	2023	2023	0	E!E628
RCEP E	2024	2024	0	E!F628
RCEP E	2025	2025	0	E!G628
RCEP E	2026	2026	0	E!H628
RCEP E	2027	2027	0	E!I628
RCEP F	2022	2022	0	F!D628
RCEP F	2023	2023	0	F!E628
RCEP F	2024	2024	0	F!F628
RCEP F	2025	2025	0	F!G628
RCEP F	2026	2026	0	F!H628
RCEP F	2027	2027	0	F!I628

VIFTA	2024	2024	10	VI!F615
VIFTA	2025	2025	10	VI!G615
VIFTA	2026	2026	10	VI!H615
VIFTA	2027	2027	10	VI!I615

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	VIFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 0306.91 has 4 lines; 0306.91.39 is distinguished from its siblings by: Other.	0306.91.21 Smoked; 0306.91.29 Other; 0306.91.31 Smoked	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 0306.91.39. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 0306.91.39 was checked against BT2026 (cell BT2026!N630), 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.