Vietnam Tariff Intelligence

HS 0306.94.39 detail

HS code	0306.94.39
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: / - - Norway lobsters (Nephrops norvegicus): / - - - Other: / - - - - Other
Unit	kg
Generated	05/11/2026 09:18:45
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/03069439/

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!K651
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N651
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q651
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ651
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!E648
ATIGA	2022	2022	0	AT!E649
ATIGA	2023	2023	0	AT!F649
ATIGA	2024	2024	0	AT!G649
ATIGA	2025	2025	0	AT!H649
ATIGA	2026	2026	0	AT!I649
ATIGA	2027	2027	0	AT!J649
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E651
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F651
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G651
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H651

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I651
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J651
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E651
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F651
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G651
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H651
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I651
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J651
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F649
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H648
AIFTA	30/12/2022	2022	0	AI!F651
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G651
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H651
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I651
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J651
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K651
VKFTA	2022	2022	0	VK!E649
VKFTA	2023	2023	0	VK!F649
VKFTA	2024	2024	0	VK!G649
VKFTA	2025	2025	0	VK!H649
VKFTA	2026	2026	0	VK!I649
VKFTA	2027	2027	0	VK!J649
VCFTA	2022	2022	0	VC!D650
VCFTA	2023	2023	0	VC!E650
VCFTA	2024	2024	0	VC!F650
VCFTA	2025	2025	0	VC!G650

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H650
VCFTA	2027	2027	0	VC!I650
VN-EAEU	2022	2022	0	EAV!D653
VN-EAEU	2023	2023	0	EAV!E653
VN-EAEU	2024	2024	0	EAV!F653
VN-EAEU	2025	2025	0	EAV!G653
VN-EAEU	2026	2026	0	EAV!H653
VN-EAEU	2027	2027	0	EAV!I653
AHKFTA	2022	2022	6	AKH!D658
AHKFTA	2023	2023	4	AKH!E658
AHKFTA	2024	2024	4	AKH!F658
AHKFTA	2025	2025	2	AKH!G658
AHKFTA	2026	2026	2	AKH!H658
AHKFTA	2027	2027	0	AKH!I658
EVFTA	2022	2022	2,5	EV-NK!D650
EVFTA	2023	2023	0	EV-NK!E650
EVFTA	2024	2024	0	EV-NK!F650
EVFTA	2025	2025	0	EV-NK!G650
EVFTA	2026	2026	0	EV-NK!H650
EVFTA	2027	2027	0	EV-NK!I650
UKVFTA	2022	2022	2,5	UKV!D652
UKVFTA	2023	2023	0	UKV!E652
UKVFTA	2024	2024	0	UKV!F652
UKVFTA	2025	2025	0	UKV!G652
UKVFTA	2026	2026	0	UKV!H652
UKVFTA	2027	2027	0	UKV!I652

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D650
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E650
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F650
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G650
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H650
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I650
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J650
RCEP A	2022	2022	0	RCEPT-A!D649
RCEP A	2023	2023	0	RCEPT-A!E649
RCEP A	2024	2024	0	RCEPT-A!F649
RCEP A	2025	2025	0	RCEPT-A!G649
RCEP A	2026	2026	0	RCEPT-A!H649
RCEP A	2027	2027	0	RCEPT-A!I649
RCEP B	2022	2022	0	B!D649
RCEP B	2023	2023	0	B!E649
RCEP B	2024	2024	0	B!F649
RCEP B	2025	2025	0	B!G649
RCEP B	2026	2026	0	B!H649
RCEP B	2027	2027	0	B!I649
RCEP C	2022	2022	0	C!D649
RCEP C	2023	2023	0	C!E649
RCEP C	2024	2024	0	C!F649
RCEP C	2025	2025	0	C!G649
RCEP C	2026	2026	0	C!H649
RCEP C	2027	2027	0	C!I649
RCEP D	2022	2022	0	D!D649

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E649
RCEP D	2024	2024	0	D!F649
RCEP D	2025	2025	0	D!G649
RCEP D	2026	2026	0	D!H649
RCEP D	2027	2027	0	D!I649
RCEP E	2022	2022	0	E!D649
RCEP E	2023	2023	0	E!E649
RCEP E	2024	2024	0	E!F649
RCEP E	2025	2025	0	E!G649
RCEP E	2026	2026	0	E!H649
RCEP E	2027	2027	0	E!I649
RCEP F	2022	2022	0	F!D649
RCEP F	2023	2023	0	F!E649
RCEP F	2024	2024	0	F!F649
RCEP F	2025	2025	0	F!G649
RCEP F	2026	2026	0	F!H649
RCEP F	2027	2027	0	F!I649
VIFTA	2024	2024	*	VI!F636
VIFTA	2025	2025	*	VI!G636
VIFTA	2026	2026	*	VI!H636
VIFTA	2027	2027	*	VI!I636

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 0306.94 has 4 lines; 0306.94.39 is distinguished from its siblings by: Other.	0306.94.21 Smoked; 0306.94.29 Other; 0306.94.31 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 0306.94.39. 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 0306.94.39 was checked against BT2026 (cell BT2026!N651), 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.