Vietnam Tariff Intelligence

HS 0306.32.10 detail

HS code	0306.32.10
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 / - Live, fresh or chilled: / - - Lobsters (Homarus spp.): / - - - Breeding
Unit	kg
Generated	09/11/2026 17:33:27
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://mail.vietnamtariff.com/hs-code/03063210/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K589
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N589
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q589
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ589
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
VIFTA	0	0%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E586

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E587
ATIGA	2023	2023	0	AT!F587
ATIGA	2024	2024	0	AT!G587
ATIGA	2025	2025	0	AT!H587
ATIGA	2026	2026	0	AT!I587
ATIGA	2027	2027	0	AT!J587
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E589
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F589
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G589
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H589
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I589
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J589
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E589
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F589
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G589
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H589
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I589
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J589
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F587
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H586
AIFTA	30/12/2022	2022	0	AI!F589
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G589
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H589
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I589
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J589
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K589

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E587
VKFTA	2023	2023	0	VK!F587
VKFTA	2024	2024	0	VK!G587
VKFTA	2025	2025	0	VK!H587
VKFTA	2026	2026	0	VK!I587
VKFTA	2027	2027	0	VK!J587
VCFTA	2022	2022	0	VC!D588
VCFTA	2023	2023	0	VC!E588
VCFTA	2024	2024	0	VC!F588
VCFTA	2025	2025	0	VC!G588
VCFTA	2026	2026	0	VC!H588
VCFTA	2027	2027	0	VC!I588
VN-EAEU	2022	2022	0	EAV!D591
VN-EAEU	2023	2023	0	EAV!E591
VN-EAEU	2024	2024	0	EAV!F591
VN-EAEU	2025	2025	0	EAV!G591
VN-EAEU	2026	2026	0	EAV!H591
VN-EAEU	2027	2027	0	EAV!I591
AHKFTA	2022	2022	0	AKH!D596
AHKFTA	2023	2023	0	AKH!E596
AHKFTA	2024	2024	0	AKH!F596
AHKFTA	2025	2025	0	AKH!G596
AHKFTA	2026	2026	0	AKH!H596
AHKFTA	2027	2027	0	AKH!I596
EVFTA	2022	2022	0	EV-NK!D588
EVFTA	2023	2023	0	EV-NK!E588

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F588
EVFTA	2025	2025	0	EV-NK!G588
EVFTA	2026	2026	0	EV-NK!H588
EVFTA	2027	2027	0	EV-NK!I588
UKVFTA	2022	2022	0	UKV!D590
UKVFTA	2023	2023	0	UKV!E590
UKVFTA	2024	2024	0	UKV!F590
UKVFTA	2025	2025	0	UKV!G590
UKVFTA	2026	2026	0	UKV!H590
UKVFTA	2027	2027	0	UKV!I590
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D588
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E588
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F588
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G588
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H588
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I588
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J588
RCEP A	2022	2022	0	RCEPT-A!D587
RCEP A	2023	2023	0	RCEPT-A!E587
RCEP A	2024	2024	0	RCEPT-A!F587
RCEP A	2025	2025	0	RCEPT-A!G587
RCEP A	2026	2026	0	RCEPT-A!H587
RCEP A	2027	2027	0	RCEPT-A!I587
RCEP B	2022	2022	0	B!D587
RCEP B	2023	2023	0	B!E587
RCEP B	2024	2024	0	B!F587

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G587
RCEP B	2026	2026	0	B!H587
RCEP B	2027	2027	0	B!I587
RCEP C	2022	2022	0	C!D587
RCEP C	2023	2023	0	C!E587
RCEP C	2024	2024	0	C!F587
RCEP C	2025	2025	0	C!G587
RCEP C	2026	2026	0	C!H587
RCEP C	2027	2027	0	C!I587
RCEP D	2022	2022	0	D!D587
RCEP D	2023	2023	0	D!E587
RCEP D	2024	2024	0	D!F587
RCEP D	2025	2025	0	D!G587
RCEP D	2026	2026	0	D!H587
RCEP D	2027	2027	0	D!I587
RCEP E	2022	2022	0	E!D587
RCEP E	2023	2023	0	E!E587
RCEP E	2024	2024	0	E!F587
RCEP E	2025	2025	0	E!G587
RCEP E	2026	2026	0	E!H587
RCEP E	2027	2027	0	E!I587
RCEP F	2022	2022	0	F!D587
RCEP F	2023	2023	0	F!E587
RCEP F	2024	2024	0	F!F587
RCEP F	2025	2025	0	F!G587
RCEP F	2026	2026	0	F!H587

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I587
VIFTA	2024	2024	0	VI!F574
VIFTA	2025	2025	0	VI!G574
VIFTA	2026	2026	0	VI!H574
VIFTA	2027	2027	0	VI!I574

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 0306.32 has 3 lines; 0306.32.10 is distinguished from its siblings by: Breeding.	0306.32.20 Other, live; 0306.32.30 Fresh or chilled	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 0306.32.10. 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 0% for 0306.32.10 was checked against BT2026 (cell BT2026!N589), 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.