Vietnam Tariff Intelligence

HS 0306.33.91 detail

HS code	0306.33.91
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 / - Live, fresh or chilled: / - - Crabs: / - - - Other: / - - - - Live
Unit	kg
Generated	03/11/2026 14:30:26
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/03063391/

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!K597
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N597
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q597
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ597
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
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(-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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E594
ATIGA	2022	2022	0	AT!E595
ATIGA	2023	2023	0	AT!F595
ATIGA	2024	2024	0	AT!G595
ATIGA	2025	2025	0	AT!H595
ATIGA	2026	2026	0	AT!I595
ATIGA	2027	2027	0	AT!J595
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E597
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F597
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G597
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H597

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I597
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J597
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E597
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F597
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G597
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H597
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I597
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J597
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F595
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H594
AIFTA	30/12/2022	2022	0	AI!F597
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G597
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H597
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I597
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J597
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K597
VKFTA	2022	2022	0	VK!E595
VKFTA	2023	2023	0	VK!F595
VKFTA	2024	2024	0	VK!G595
VKFTA	2025	2025	0	VK!H595
VKFTA	2026	2026	0	VK!I595
VKFTA	2027	2027	0	VK!J595
VCFTA	2022	2022	0	VC!D596
VCFTA	2023	2023	0	VC!E596
VCFTA	2024	2024	0	VC!F596
VCFTA	2025	2025	0	VC!G596

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H596
VCFTA	2027	2027	0	VC!I596
VN-EAEU	2022	2022	0	EAV!D599
VN-EAEU	2023	2023	0	EAV!E599
VN-EAEU	2024	2024	0	EAV!F599
VN-EAEU	2025	2025	0	EAV!G599
VN-EAEU	2026	2026	0	EAV!H599
VN-EAEU	2027	2027	0	EAV!I599
VNCU	2022	2022	0	VNCU!D100
VNCU	2023 - 2027		0	VNCU!E100
AHKFTA	2022	2022	0	AKH!D604
AHKFTA	2023	2023	0	AKH!E604
AHKFTA	2024	2024	0	AKH!F604
AHKFTA	2025	2025	0	AKH!G604
AHKFTA	2026	2026	0	AKH!H604
AHKFTA	2027	2027	0	AKH!I604
EVFTA	2022	2022	0	EV-NK!D596
EVFTA	2023	2023	0	EV-NK!E596
EVFTA	2024	2024	0	EV-NK!F596
EVFTA	2025	2025	0	EV-NK!G596
EVFTA	2026	2026	0	EV-NK!H596
EVFTA	2027	2027	0	EV-NK!I596
UKVFTA	2022	2022	0	UKV!D598
UKVFTA	2023	2023	0	UKV!E598
UKVFTA	2024	2024	0	UKV!F598
UKVFTA	2025	2025	0	UKV!G598

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H598
UKVFTA	2027	2027	0	UKV!I598
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D596
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E596
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F596
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G596
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H596
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I596
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J596
RCEP A	2022	2022	0	RCEPT-A!D595
RCEP A	2023	2023	0	RCEPT-A!E595
RCEP A	2024	2024	0	RCEPT-A!F595
RCEP A	2025	2025	0	RCEPT-A!G595
RCEP A	2026	2026	0	RCEPT-A!H595
RCEP A	2027	2027	0	RCEPT-A!I595
RCEP B	2022	2022	0	B!D595
RCEP B	2023	2023	0	B!E595
RCEP B	2024	2024	0	B!F595
RCEP B	2025	2025	0	B!G595
RCEP B	2026	2026	0	B!H595
RCEP B	2027	2027	0	B!I595
RCEP C	2022	2022	0	C!D595
RCEP C	2023	2023	0	C!E595
RCEP C	2024	2024	0	C!F595
RCEP C	2025	2025	0	C!G595
RCEP C	2026	2026	0	C!H595

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I595
RCEP D	2022	2022	0	D!D595
RCEP D	2023	2023	0	D!E595
RCEP D	2024	2024	0	D!F595
RCEP D	2025	2025	0	D!G595
RCEP D	2026	2026	0	D!H595
RCEP D	2027	2027	0	D!I595
RCEP E	2022	2022	0	E!D595
RCEP E	2023	2023	0	E!E595
RCEP E	2024	2024	0	E!F595
RCEP E	2025	2025	0	E!G595
RCEP E	2026	2026	0	E!H595
RCEP E	2027	2027	0	E!I595
RCEP F	2022	2022	0	F!D595
RCEP F	2023	2023	0	F!E595
RCEP F	2024	2024	0	F!F595
RCEP F	2025	2025	0	F!G595
RCEP F	2026	2026	0	F!H595
RCEP F	2027	2027	0	F!I595
VIFTA	2024	2024	0	VI!F582
VIFTA	2025	2025	0	VI!G582
VIFTA	2026	2026	0	VI!H582
VIFTA	2027	2027	0	VI!I582

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)*		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0306.33 has 4 lines; 0306.33.91 is distinguished from its siblings by: Live.	0306.33.11 Live; 0306.33.12 Fresh or chilled; 0306.33.92 Fresh or chilled	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	0306.33.91 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0306.33.91	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 "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 0306.33.91. 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 0% for 0306.33.91 was checked against BT2026 (cell BT2026!N597), 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)
Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)*

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.