Vietnam Tariff Intelligence

HS 0306.36.19 detail

HS code	0306.36.19
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: / - - Other shrimps and prawns: / - - - Breeding: / - - - - Other
Unit	kg
Generated	11/11/2026 11:34:52
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/03063619/

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!K609
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N609
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q609
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ609
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
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!E606

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E607
ATIGA	2023	2023	0	AT!F607
ATIGA	2024	2024	0	AT!G607
ATIGA	2025	2025	0	AT!H607
ATIGA	2026	2026	0	AT!I607
ATIGA	2027	2027	0	AT!J607
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E609
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F609
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G609
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H609
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I609
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J609
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E609
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F609
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G609
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H609
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I609
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J609
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F607
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H606
AIFTA	30/12/2022	2022	0	AI!F609
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G609
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H609
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I609
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J609
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K609

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E607
VKFTA	2023	2023	0	VK!F607
VKFTA	2024	2024	0	VK!G607
VKFTA	2025	2025	0	VK!H607
VKFTA	2026	2026	0	VK!I607
VKFTA	2027	2027	0	VK!J607
VCFTA	2022	2022	0	VC!D608
VCFTA	2023	2023	0	VC!E608
VCFTA	2024	2024	0	VC!F608
VCFTA	2025	2025	0	VC!G608
VCFTA	2026	2026	0	VC!H608
VCFTA	2027	2027	0	VC!I608
VN-EAEU	2022	2022	0	EAV!D611
VN-EAEU	2023	2023	0	EAV!E611
VN-EAEU	2024	2024	0	EAV!F611
VN-EAEU	2025	2025	0	EAV!G611
VN-EAEU	2026	2026	0	EAV!H611
VN-EAEU	2027	2027	0	EAV!I611
VNCU	2022	2022	0	VNCU!D111
VNCU	2023 - 2027		0	VNCU!E111
AHKFTA	2022	2022	0	AKH!D616
AHKFTA	2023	2023	0	AKH!E616
AHKFTA	2024	2024	0	AKH!F616
AHKFTA	2025	2025	0	AKH!G616
AHKFTA	2026	2026	0	AKH!H616
AHKFTA	2027	2027	0	AKH!I616

FTA	Period	Year	Source value	Source
EVFTA	2022	2022	0	EV-NK!D608
EVFTA	2023	2023	0	EV-NK!E608
EVFTA	2024	2024	0	EV-NK!F608
EVFTA	2025	2025	0	EV-NK!G608
EVFTA	2026	2026	0	EV-NK!H608
EVFTA	2027	2027	0	EV-NK!I608
UKVFTA	2022	2022	0	UKV!D610
UKVFTA	2023	2023	0	UKV!E610
UKVFTA	2024	2024	0	UKV!F610
UKVFTA	2025	2025	0	UKV!G610
UKVFTA	2026	2026	0	UKV!H610
UKVFTA	2027	2027	0	UKV!I610
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D608
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E608
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F608
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G608
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H608
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I608
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J608
RCEP A	2022	2022	0	RCEPT-A!D607
RCEP A	2023	2023	0	RCEPT-A!E607
RCEP A	2024	2024	0	RCEPT-A!F607
RCEP A	2025	2025	0	RCEPT-A!G607
RCEP A	2026	2026	0	RCEPT-A!H607
RCEP A	2027	2027	0	RCEPT-A!I607
RCEP B	2022	2022	0	B!D607

FTA	Period	Year	Source value	Source
RCEP B	2023	2023	0	B!E607
RCEP B	2024	2024	0	B!F607
RCEP B	2025	2025	0	B!G607
RCEP B	2026	2026	0	B!H607
RCEP B	2027	2027	0	B!I607
RCEP C	2022	2022	0	C!D607
RCEP C	2023	2023	0	C!E607
RCEP C	2024	2024	0	C!F607
RCEP C	2025	2025	0	C!G607
RCEP C	2026	2026	0	C!H607
RCEP C	2027	2027	0	C!I607
RCEP D	2022	2022	0	D!D607
RCEP D	2023	2023	0	D!E607
RCEP D	2024	2024	0	D!F607
RCEP D	2025	2025	0	D!G607
RCEP D	2026	2026	0	D!H607
RCEP D	2027	2027	0	D!I607
RCEP E	2022	2022	0	E!D607
RCEP E	2023	2023	0	E!E607
RCEP E	2024	2024	0	E!F607
RCEP E	2025	2025	0	E!G607
RCEP E	2026	2026	0	E!H607
RCEP E	2027	2027	0	E!I607
RCEP F	2022	2022	0	F!D607
RCEP F	2023	2023	0	F!E607
RCEP F	2024	2024	0	F!F607

FTA	Period	Year	Source value	Source
RCEP F	2025	2025	0	F!G607
RCEP F	2026	2026	0	F!H607
RCEP F	2027	2027	0	F!I607
VIFTA	2024	2024	0	VI!F594
VIFTA	2025	2025	0	VI!G594
VIFTA	2026	2026	0	VI!H594
VIFTA	2027	2027	0	VI!I594

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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0306.36 has 12 lines; 0306.36.19 is distinguished from its siblings by: Other.	0306.36.11 Giant tiger prawns (Penaeus monodon); 0306.36.12 Whiteleg shrimps (Litopenaeus vannamei); 0306.36.13 Giant river prawns (Macrobrachium rosenbergii); 0306.36.21 Giant tiger prawns (Penaeus monodon); 0306.36.22 Whiteleg shrimps (Litopenaeus vannamei); 0306.36.23 Giant river prawns (Macrobrachium rosenbergii)	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 0306.36.19. 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 0306.36.19 was checked against BT2026 (cell BT2026!N609), 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.