Vietnam Tariff Intelligence

HS 0306.39.20 detail

HS code	0306.39.20
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: / - - - Fresh or chilled
Unit	kg
Generated	10/11/2026 22:49:14
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/03063920/

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!K622
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N622
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q622
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ622
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

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
AANZFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E619
ATIGA	2022	2022	0	AT!E620
ATIGA	2023	2023	0	AT!F620
ATIGA	2024	2024	0	AT!G620
ATIGA	2025	2025	0	AT!H620
ATIGA	2026	2026	0	AT!I620
ATIGA	2027	2027	0	AT!J620
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E622
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F622
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G622
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H622

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I622
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J622
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E622
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F622
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G622
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H622
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I622
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J622
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F620
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H619
AIFTA	30/12/2022	2022	0	AI!F622
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G622
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H622
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I622
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J622
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K622
VKFTA	2022	2022	0	VK!E620
VKFTA	2023	2023	0	VK!F620
VKFTA	2024	2024	0	VK!G620
VKFTA	2025	2025	0	VK!H620
VKFTA	2026	2026	0	VK!I620
VKFTA	2027	2027	0	VK!J620
VCFTA	2022	2022	0	VC!D621
VCFTA	2023	2023	0	VC!E621
VCFTA	2024	2024	0	VC!F621
VCFTA	2025	2025	0	VC!G621

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H621
VCFTA	2027	2027	0	VC!I621
VN-EAEU	2022	2022	0	EAV!D624
VN-EAEU	2023	2023	0	EAV!E624
VN-EAEU	2024	2024	0	EAV!F624
VN-EAEU	2025	2025	0	EAV!G624
VN-EAEU	2026	2026	0	EAV!H624
VN-EAEU	2027	2027	0	EAV!I624
VNCU	2022	2022	0	VNCU!D124
VNCU	2023 - 2027		0	VNCU!E124
AHKFTA	2022	2022	0	AKH!D629
AHKFTA	2023	2023	0	AKH!E629
AHKFTA	2024	2024	0	AKH!F629
AHKFTA	2025	2025	0	AKH!G629
AHKFTA	2026	2026	0	AKH!H629
AHKFTA	2027	2027	0	AKH!I629
EVFTA	2022	2022	0	EV-NK!D621
EVFTA	2023	2023	0	EV-NK!E621
EVFTA	2024	2024	0	EV-NK!F621
EVFTA	2025	2025	0	EV-NK!G621
EVFTA	2026	2026	0	EV-NK!H621
EVFTA	2027	2027	0	EV-NK!I621
UKVFTA	2022	2022	0	UKV!D623
UKVFTA	2023	2023	0	UKV!E623
UKVFTA	2024	2024	0	UKV!F623
UKVFTA	2025	2025	0	UKV!G623

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H623
UKVFTA	2027	2027	0	UKV!I623
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D621
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E621
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F621
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G621
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H621
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I621
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J621
RCEP A	2022	2022	0	RCEPT-A!D620
RCEP A	2023	2023	0	RCEPT-A!E620
RCEP A	2024	2024	0	RCEPT-A!F620
RCEP A	2025	2025	0	RCEPT-A!G620
RCEP A	2026	2026	0	RCEPT-A!H620
RCEP A	2027	2027	0	RCEPT-A!I620
RCEP B	2022	2022	0	B!D620
RCEP B	2023	2023	0	B!E620
RCEP B	2024	2024	0	B!F620
RCEP B	2025	2025	0	B!G620
RCEP B	2026	2026	0	B!H620
RCEP B	2027	2027	0	B!I620
RCEP C	2022	2022	0	C!D620
RCEP C	2023	2023	0	C!E620
RCEP C	2024	2024	0	C!F620
RCEP C	2025	2025	0	C!G620
RCEP C	2026	2026	0	C!H620

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I620
RCEP D	2022	2022	0	D!D620
RCEP D	2023	2023	0	D!E620
RCEP D	2024	2024	0	D!F620
RCEP D	2025	2025	0	D!G620
RCEP D	2026	2026	0	D!H620
RCEP D	2027	2027	0	D!I620
RCEP E	2022	2022	0	E!D620
RCEP E	2023	2023	0	E!E620
RCEP E	2024	2024	0	E!F620
RCEP E	2025	2025	0	E!G620
RCEP E	2026	2026	0	E!H620
RCEP E	2027	2027	0	E!I620
RCEP F	2022	2022	0	F!D620
RCEP F	2023	2023	0	F!E620
RCEP F	2024	2024	0	F!F620
RCEP F	2025	2025	0	F!G620
RCEP F	2026	2026	0	F!H620
RCEP F	2027	2027	0	F!I620
VIFTA	2024	2024	0	VI!F607
VIFTA	2025	2025	0	VI!G607
VIFTA	2026	2026	0	VI!H607
VIFTA	2027	2027	0	VI!I607

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-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	AANZFTA 5%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 0306.39 has 2 lines; 0306.39.20 is distinguished from its siblings by: Fresh or chilled.	0306.39.10 Live	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 0306.39.20. 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 0306.39.20 was checked against BT2026 (cell BT2026!N622), 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)

Item policy
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.