

## HS 0306.94.29 detail

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 0306.94.29                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Description</b>         | 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): / - - - In airtight containers for retail sale: / - - - - Other |
| <b>Unit</b>                | kg                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Generated</b>           | 01/11/2026 12:44:01                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Data version</b>        | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                                                                                                                                                                                                                                  |
| <b>Link</b>                | <a href="https://mail.vietnamtariff.com/hs-code/03069429/">https://mail.vietnamtariff.com/hs-code/03069429/</a>                                                                                                                                                                                                                                                                                                                                             |

### 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!K648  |
| Preferential (MFN)   | 10           | 10%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N648  |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q648  |
| Excise tax           |              | No data                |                |            |              |
| Environmental tax    |              | No data                |                |            |              |
| Export duty          | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ648 |
| 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<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA             | 0      | 0%                | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AIFTA             | 0      | 0%                | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP             | 0      | 0%                | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA             | 0(-MY) | 0% (except<br>MY) | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA             | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP             | 0      | 0%                | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA             | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>A) | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>B) | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>C) | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>D) | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex E)    | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex F)    | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA             | 0      | 0%                | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |

|         |   |                |                        |                       |                       |                |                  |
|---------|---|----------------|------------------------|-----------------------|-----------------------|----------------|------------------|
| VJEPA   | 0 | 0%             | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem       |
| VKFTA   | 0 | 0%             | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem       |
| VN-EAEU | 0 | 0%             | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem       |
| VN-LAO  | 0 | 0%             | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem       |
| AHKFTA  | 2 | 2%             | Consolidated<br>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<br>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!E645 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E646 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F646 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G646 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H646 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I646 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J646 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E648 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F648 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G648 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H648 |

| FTA     | Period                                 | Year | Source value | Source    |
|---------|----------------------------------------|------|--------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I648   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J648   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4            | VJ!E648   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2            | VJ!F648   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G648   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H648   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I648   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J648   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F646   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H645 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F648   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G648   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H648   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I648   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J648   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K648   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E646   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F646   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G646   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H646   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I646   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J646   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D647   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E647   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F647   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G647   |

| FTA     | Period | Year | Source value | Source     |
|---------|--------|------|--------------|------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H647    |
| VCFTA   | 2027   | 2027 | 0            | VC!I647    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D650   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E650   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F650   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G650   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H650   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I650   |
| AHKFTA  | 2022   | 2022 | 6            | AKH!D655   |
| AHKFTA  | 2023   | 2023 | 4            | AKH!E655   |
| AHKFTA  | 2024   | 2024 | 4            | AKH!F655   |
| AHKFTA  | 2025   | 2025 | 2            | AKH!G655   |
| AHKFTA  | 2026   | 2026 | 2            | AKH!H655   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I655   |
| EVFTA   | 2022   | 2022 | 2,5          | EV-NK!D647 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E647 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F647 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G647 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H647 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I647 |
| UKVFTA  | 2022   | 2022 | 2,5          | UKV!D649   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E649   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F649   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G649   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H649   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I649   |

| FTA    | Period | Year           | Source value | Source       |
|--------|--------|----------------|--------------|--------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D647   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E647   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F647   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G647   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H647   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I647   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J647   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D646 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E646 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F646 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G646 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H646 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I646 |
| RCEP B | 2022   | 2022           | 0            | B!D646       |
| RCEP B | 2023   | 2023           | 0            | B!E646       |
| RCEP B | 2024   | 2024           | 0            | B!F646       |
| RCEP B | 2025   | 2025           | 0            | B!G646       |
| RCEP B | 2026   | 2026           | 0            | B!H646       |
| RCEP B | 2027   | 2027           | 0            | B!I646       |
| RCEP C | 2022   | 2022           | 0            | C!D646       |
| RCEP C | 2023   | 2023           | 0            | C!E646       |
| RCEP C | 2024   | 2024           | 0            | C!F646       |
| RCEP C | 2025   | 2025           | 0            | C!G646       |
| RCEP C | 2026   | 2026           | 0            | C!H646       |
| RCEP C | 2027   | 2027           | 0            | C!I646       |
| RCEP D | 2022   | 2022           | 0            | D!D646       |

| FTA    | Period | Year | Source value | Source  |
|--------|--------|------|--------------|---------|
| RCEP D | 2023   | 2023 | 0            | D!E646  |
| RCEP D | 2024   | 2024 | 0            | D!F646  |
| RCEP D | 2025   | 2025 | 0            | D!G646  |
| RCEP D | 2026   | 2026 | 0            | D!H646  |
| RCEP D | 2027   | 2027 | 0            | D!I646  |
| RCEP E | 2022   | 2022 | 0            | E!D646  |
| RCEP E | 2023   | 2023 | 0            | E!E646  |
| RCEP E | 2024   | 2024 | 0            | E!F646  |
| RCEP E | 2025   | 2025 | 0            | E!G646  |
| RCEP E | 2026   | 2026 | 0            | E!H646  |
| RCEP E | 2027   | 2027 | 0            | E!I646  |
| RCEP F | 2022   | 2022 | 0            | F!D646  |
| RCEP F | 2023   | 2023 | 0            | F!E646  |
| RCEP F | 2024   | 2024 | 0            | F!F646  |
| RCEP F | 2025   | 2025 | 0            | F!G646  |
| RCEP F | 2026   | 2026 | 0            | F!H646  |
| RCEP F | 2027   | 2027 | 0            | F!I646  |
| VIFTA  | 2024   | 2024 | *            | VI!F633 |
| VIFTA  | 2025   | 2025 | *            | VI!G633 |
| VIFTA  | 2026   | 2026 | *            | VI!H633 |
| VIFTA  | 2027   | 2027 | *            | VI!I633 |

### 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; 0306.94.29 is distinguished from its siblings by: Other.                                                           | 0306.94.21 Smoked; 0306.94.31 Smoked; 0306.94.39 Other | 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 0306.94.29. 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 0306.94.29 was checked against BT2026 (cell BT2026!N648), 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.