Vietnam Tariff Intelligence

HS 0306.16.00 detail

HS code	0306.16.00
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 / - Frozen: / - - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)
Unit	kg
Generated	01/11/2026 19:55:08
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/03061600/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K571
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N571
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q571
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ571
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID, MY)	0% (except ID, 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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	1,5	1.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	1,6	1.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	*	* not eligible	Consolidated 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!E568
ATIGA	2022	2022	0	AT!E569
ATIGA	2023	2023	0	AT!F569
ATIGA	2024	2024	0	AT!G569
ATIGA	2025	2025	0	AT!H569
ATIGA	2026	2026	0	AT!I569
ATIGA	2027	2027	0	AT!J569
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E571
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F571
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G571
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H571

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I571
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J571
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E571
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F571
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G571
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H571
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I571
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J571
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F569
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H568
AIFTA	30/12/2022	2022	18	AI!F571
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G571
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H571
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I571
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J571
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K571
VKFTA	2022	2022	0	VK!E569
VKFTA	2023	2023	0	VK!F569
VKFTA	2024	2024	0	VK!G569
VKFTA	2025	2025	0	VK!H569
VKFTA	2026	2026	0	VK!I569
VKFTA	2027	2027	0	VK!J569
VCFTA	2022	2022	0	VC!D570
VCFTA	2023	2023	0	VC!E570
VCFTA	2024	2024	0	VC!F570
VCFTA	2025	2025	0	VC!G570

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H570
VCFTA	2027	2027	0	VC!I570
VN-EAEU	2022	2022	0	EAV!D573
VN-EAEU	2023	2023	0	EAV!E573
VN-EAEU	2024	2024	0	EAV!F573
VN-EAEU	2025	2025	0	EAV!G573
VN-EAEU	2026	2026	0	EAV!H573
VN-EAEU	2027	2027	0	EAV!I573
VNCU	2022	2022	0	VNCU!D79
VNCU	2023 - 2027		0	VNCU!E79
AHKFTA	2022	2022	2	AKH!D578
AHKFTA	2023	2023	1	AKH!E578
AHKFTA	2024	2024	1	AKH!F578
AHKFTA	2025	2025	1	AKH!G578
AHKFTA	2026	2026	1	AKH!H578
AHKFTA	2027	2027	0	AKH!I578
EVFTA	2022	2022	0	EV-NK!D570
EVFTA	2023	2023	0	EV-NK!E570
EVFTA	2024	2024	0	EV-NK!F570
EVFTA	2025	2025	0	EV-NK!G570
EVFTA	2026	2026	0	EV-NK!H570
EVFTA	2027	2027	0	EV-NK!I570
UKVFTA	2022	2022	0	UKV!D572
UKVFTA	2023	2023	0	UKV!E572
UKVFTA	2024	2024	0	UKV!F572
UKVFTA	2025	2025	0	UKV!G572

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H572
UKVFTA	2027	2027	0	UKV!I572
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D570
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E570
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F570
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G570
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H570
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I570
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J570
RCEP A	2022	2022	2,7	RCEPT-A!D569
RCEP A	2023	2023	2,4	RCEPT-A!E569
RCEP A	2024	2024	2,1	RCEPT-A!F569
RCEP A	2025	2025	1,8	RCEPT-A!G569
RCEP A	2026	2026	1,5	RCEPT-A!H569
RCEP A	2027	2027	1,2	RCEPT-A!I569
RCEP B	2022	2022	2,7	B!D569
RCEP B	2023	2023	2,4	B!E569
RCEP B	2024	2024	2,1	B!F569
RCEP B	2025	2025	1,8	B!G569
RCEP B	2026	2026	1,5	B!H569
RCEP B	2027	2027	1,2	B!I569
RCEP C	2022	2022	2,7	C!D569
RCEP C	2023	2023	2,4	C!E569
RCEP C	2024	2024	2,1	C!F569
RCEP C	2025	2025	1,8	C!G569
RCEP C	2026	2026	1,5	C!H569

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	1,2	C!I569
RCEP D	2022	2022	2,7	D!D569
RCEP D	2023	2023	2,5	D!E569
RCEP D	2024	2024	2,2	D!F569
RCEP D	2025	2025	1,9	D!G569
RCEP D	2026	2026	1,6	D!H569
RCEP D	2027	2027	1,4	D!I569
RCEP E	2022	2022	2,7	E!D569
RCEP E	2023	2023	2,4	E!E569
RCEP E	2024	2024	2,1	E!F569
RCEP E	2025	2025	1,8	E!G569
RCEP E	2026	2026	1,5	E!H569
RCEP E	2027	2027	1,2	E!I569
RCEP F	2022	2022	2,7	F!D569
RCEP F	2023	2023	2,4	F!E569
RCEP F	2024	2024	2,1	F!F569
RCEP F	2025	2025	1,8	F!G569
RCEP F	2026	2026	1,5	F!H569
RCEP F	2027	2027	1,2	F!I569
VIFTA	2024	2024	*	VI!F556
VIFTA	2025	2025	*	VI!G556
VIFTA	2026	2026	*	VI!H556
VIFTA	2027	2027	*	VI!I556

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (3%) in the source tariff – claiming the FTA brings no saving.	MFN 3%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 "*/5/8/10".		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
HS-005	BLUE	Chapter 98 equivalent exists	0306.16.00 corresponds to Chapter 98 code 9804.16.00 (specific MFN: 27%). Applies only if Chapter 98 conditions are met.	- - Tôm shrimps và tôm prawn nước lạnh (Pandalus spp., Crangon crangon)	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0306.16.00. 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 3% for 0306.16.00 was checked against BT2026 (cell BT2026!N571), 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)

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.