Vietnam Tariff Intelligence

HS 0306.92.21 detail

HS code	0306.92.21
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 / - Other: / - - Lobsters (Homarus spp.): / - - - In airtight containers for retail sale: / - - - - Smoked
Unit	kg
Generated	31/10/2026 03:46:11
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/03069221/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	40.5	40.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K633
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N633
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q633
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ633
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
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
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	2	2%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/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!E630

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E631
ATIGA	2023	2023	0	AT!F631
ATIGA	2024	2024	0	AT!G631
ATIGA	2025	2025	0	AT!H631
ATIGA	2026	2026	0	AT!I631
ATIGA	2027	2027	0	AT!J631
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E633
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F633
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G633
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H633
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I633
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J633
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E633
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F633
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G633
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H633
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I633
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J633
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F631
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H630
AIFTA	30/12/2022	2022	0	AI!F633
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G633
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H633
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I633
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J633
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K633

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E631
VKFTA	2023	2023	0	VK!F631
VKFTA	2024	2024	0	VK!G631
VKFTA	2025	2025	0	VK!H631
VKFTA	2026	2026	0	VK!I631
VKFTA	2027	2027	0	VK!J631
VCFTA	2022	2022	11	VC!D632
VCFTA	2023	2023	9	VC!E632
VCFTA	2024	2024	6	VC!F632
VCFTA	2025	2025	4	VC!G632
VCFTA	2026	2026	2	VC!H632
VCFTA	2027	2027	0	VC!I632
VN-EAEU	2022	2022	0	EAV!D635
VN-EAEU	2023	2023	0	EAV!E635
VN-EAEU	2024	2024	0	EAV!F635
VN-EAEU	2025	2025	0	EAV!G635
VN-EAEU	2026	2026	0	EAV!H635
VN-EAEU	2027	2027	0	EAV!I635
AHKFTA	2022	2022	6	AKH!D640
AHKFTA	2023	2023	4	AKH!E640
AHKFTA	2024	2024	4	AKH!F640
AHKFTA	2025	2025	2	AKH!G640
AHKFTA	2026	2026	2	AKH!H640
AHKFTA	2027	2027	0	AKH!I640
EVFTA	2022	2022	2,5	EV-NK!D632
EVFTA	2023	2023	0	EV-NK!E632

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F632
EVFTA	2025	2025	0	EV-NK!G632
EVFTA	2026	2026	0	EV-NK!H632
EVFTA	2027	2027	0	EV-NK!I632
UKVFTA	2022	2022	2,5	UKV!D634
UKVFTA	2023	2023	0	UKV!E634
UKVFTA	2024	2024	0	UKV!F634
UKVFTA	2025	2025	0	UKV!G634
UKVFTA	2026	2026	0	UKV!H634
UKVFTA	2027	2027	0	UKV!I634
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D632
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E632
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F632
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G632
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H632
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I632
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J632
RCEP A	2022	2022	0	RCEPT-A!D631
RCEP A	2023	2023	0	RCEPT-A!E631
RCEP A	2024	2024	0	RCEPT-A!F631
RCEP A	2025	2025	0	RCEPT-A!G631
RCEP A	2026	2026	0	RCEPT-A!H631
RCEP A	2027	2027	0	RCEPT-A!I631
RCEP B	2022	2022	0	B!D631
RCEP B	2023	2023	0	B!E631
RCEP B	2024	2024	0	B!F631

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G631
RCEP B	2026	2026	0	B!H631
RCEP B	2027	2027	0	B!I631
RCEP C	2022	2022	0	C!D631
RCEP C	2023	2023	0	C!E631
RCEP C	2024	2024	0	C!F631
RCEP C	2025	2025	0	C!G631
RCEP C	2026	2026	0	C!H631
RCEP C	2027	2027	0	C!I631
RCEP D	2022	2022	0	D!D631
RCEP D	2023	2023	0	D!E631
RCEP D	2024	2024	0	D!F631
RCEP D	2025	2025	0	D!G631
RCEP D	2026	2026	0	D!H631
RCEP D	2027	2027	0	D!I631
RCEP E	2022	2022	0	E!D631
RCEP E	2023	2023	0	E!E631
RCEP E	2024	2024	0	E!F631
RCEP E	2025	2025	0	E!G631
RCEP E	2026	2026	0	E!H631
RCEP E	2027	2027	0	E!I631
RCEP F	2022	2022	0	F!D631
RCEP F	2023	2023	0	F!E631
RCEP F	2024	2024	0	F!F631
RCEP F	2025	2025	0	F!G631
RCEP F	2026	2026	0	F!H631

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I631
VIFTA	2024	2024	10	VI!F618
VIFTA	2025	2025	10	VI!G618
VIFTA	2026	2026	10	VI!H618
VIFTA	2027	2027	10	VI!I618

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 0306.92 has 4 lines; 0306.92.21 is distinguished from its siblings by: Smoked.	0306.92.29 Other; 0306.92.31 Smoked; 0306.92.39 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 0306.92.21. 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 27% for 0306.92.21 was checked against BT2026 (cell BT2026!N633), 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)

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.