Vietnam Tariff Intelligence

HS 0306.95.30 detail

HS code	0306.95.30
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: / - - Shrimps and prawns: / - - - Other
Unit	kg
Generated	02/11/2026 14:00:48
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/03069530/

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!K656
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N656
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q656
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ656
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(-MY, KR)	0% (except MY, KR)	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
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	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
RCEP (Annex A)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex B)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	5	5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	5,5	5.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E653
ATIGA	2022	2022	0	AT!E654
ATIGA	2023	2023	0	AT!F654
ATIGA	2024	2024	0	AT!G654
ATIGA	2025	2025	0	AT!H654
ATIGA	2026	2026	0	AT!I654
ATIGA	2027	2027	0	AT!J654
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E656
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F656
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G656
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H656

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I656
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J656
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E656
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F656
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G656
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H656
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I656
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J656
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F654
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H653
AIFTA	30/12/2022	2022	18	AI!F656
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G656
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H656
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I656
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J656
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K656
VKFTA	2022	2022	0	VK!E654
VKFTA	2023	2023	0	VK!F654
VKFTA	2024	2024	0	VK!G654
VKFTA	2025	2025	0	VK!H654
VKFTA	2026	2026	0	VK!I654
VKFTA	2027	2027	0	VK!J654
VCFTA	2022	2022	11	VC!D655
VCFTA	2023	2023	9	VC!E655
VCFTA	2024	2024	6	VC!F655
VCFTA	2025	2025	4	VC!G655

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H655
VCFTA	2027	2027	0	VC!I655
VN-EAEU	2022	2022	0	EAV!D658
VN-EAEU	2023	2023	0	EAV!E658
VN-EAEU	2024	2024	0	EAV!F658
VN-EAEU	2025	2025	0	EAV!G658
VN-EAEU	2026	2026	0	EAV!H658
VN-EAEU	2027	2027	0	EAV!I658
VNCU	2022	2022	0	VNCU!D144
VNCU	2023 - 2027		0	VNCU!E144
AHKFTA	2022	2022	6	AKH!D663
AHKFTA	2023	2023	4	AKH!E663
AHKFTA	2024	2024	4	AKH!F663
AHKFTA	2025	2025	2	AKH!G663
AHKFTA	2026	2026	2	AKH!H663
AHKFTA	2027	2027	0	AKH!I663
EVFTA	2022	2022	2,5	EV-NK!D655
EVFTA	2023	2023	0	EV-NK!E655
EVFTA	2024	2024	0	EV-NK!F655
EVFTA	2025	2025	0	EV-NK!G655
EVFTA	2026	2026	0	EV-NK!H655
EVFTA	2027	2027	0	EV-NK!I655
UKVFTA	2022	2022	2,5	UKV!D657
UKVFTA	2023	2023	0	UKV!E657
UKVFTA	2024	2024	0	UKV!F657
UKVFTA	2025	2025	0	UKV!G657

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H657
UKVFTA	2027	2027	0	UKV!I657
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D655
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E655
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F655
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G655
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H655
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I655
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J655
RCEP A	2022	2022	9	RCEPT-A!D654
RCEP A	2023	2023	8	RCEPT-A!E654
RCEP A	2024	2024	7	RCEPT-A!F654
RCEP A	2025	2025	6	RCEPT-A!G654
RCEP A	2026	2026	5	RCEPT-A!H654
RCEP A	2027	2027	4	RCEPT-A!I654
RCEP B	2022	2022	9	B!D654
RCEP B	2023	2023	8	B!E654
RCEP B	2024	2024	7	B!F654
RCEP B	2025	2025	6	B!G654
RCEP B	2026	2026	5	B!H654
RCEP B	2027	2027	4	B!I654
RCEP C	2022	2022	9	C!D654
RCEP C	2023	2023	8	C!E654
RCEP C	2024	2024	7	C!F654
RCEP C	2025	2025	6	C!G654
RCEP C	2026	2026	5	C!H654

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	4	C!I654
RCEP D	2022	2022	9,1	D!D654
RCEP D	2023	2023	8,2	D!E654
RCEP D	2024	2024	7,3	D!F654
RCEP D	2025	2025	6,4	D!G654
RCEP D	2026	2026	5,5	D!H654
RCEP D	2027	2027	4,5	D!I654
RCEP E	2022	2022	9	E!D654
RCEP E	2023	2023	8	E!E654
RCEP E	2024	2024	7	E!F654
RCEP E	2025	2025	6	E!G654
RCEP E	2026	2026	5	E!H654
RCEP E	2027	2027	4	E!I654
RCEP F	2022	2022	9	F!D654
RCEP F	2023	2023	8	F!E654
RCEP F	2024	2024	7	F!F654
RCEP F	2025	2025	6	F!G654
RCEP F	2026	2026	5	F!H654
RCEP F	2027	2027	4	F!I654
VIFTA	2024	2024	8.6	VI!F641
VIFTA	2025	2025	7.1	VI!G641
VIFTA	2026	2026	5.7	VI!H641
VIFTA	2027	2027	4.3	VI!I641

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 (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 0306.95 has 3 lines; 0306.95.30 is distinguished from its siblings by: Other.	0306.95.21 In shell, cooked by steaming or boiling in water; 0306.95.29 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
HS-005	BLUE	Chapter 98 equivalent exists	0306.95.30 corresponds to Chapter 98 code 9804.28.90 (specific MFN: 27%). Applies only if Chapter 98 conditions are met.	- - - Loại khác	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 0306.95.30. 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 0306.95.30 was checked against BT2026 (cell BT2026!N656), 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.