Vietnam Tariff Intelligence

HS 0306.91.21 detail

HS code	0306.91.21
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: / - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.): / - - - In airtight containers for retail sale: / - - - - Smoked
Unit	kg
Generated	08/11/2026 02:42:22
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/03069121/

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!K626
Preferential (MFN)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N626
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q626
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ626
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

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
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
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E623
ATIGA	2022	2022	0	AT!E624
ATIGA	2023	2023	0	AT!F624
ATIGA	2024	2024	0	AT!G624
ATIGA	2025	2025	0	AT!H624
ATIGA	2026	2026	0	AT!I624
ATIGA	2027	2027	0	AT!J624
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E626
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F626
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G626
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H626
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I626
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J626
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E626
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F626
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G626
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H626
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I626
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J626
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F624
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H623
AIFTA	30/12/2022	2022	0	AI!F626
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G626
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H626
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I626
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J626
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K626

VKFTA	2022	2022	0	VK!E624
VKFTA	2023	2023	0	VK!F624
VKFTA	2024	2024	0	VK!G624
VKFTA	2025	2025	0	VK!H624
VKFTA	2026	2026	0	VK!I624
VKFTA	2027	2027	0	VK!J624
VCFTA	2022	2022	11	VC!D625
VCFTA	2023	2023	9	VC!E625
VCFTA	2024	2024	6	VC!F625
VCFTA	2025	2025	4	VC!G625
VCFTA	2026	2026	2	VC!H625
VCFTA	2027	2027	0	VC!I625
VN-EAEU	2022	2022	0	EAV!D628
VN-EAEU	2023	2023	0	EAV!E628
VN-EAEU	2024	2024	0	EAV!F628
VN-EAEU	2025	2025	0	EAV!G628
VN-EAEU	2026	2026	0	EAV!H628
VN-EAEU	2027	2027	0	EAV!I628
VNCU	2022	2022	0	VNCU!D128
VNCU	2023 - 2027		0	VNCU!E128
AHKFTA	2022	2022	6	AKH!D633
AHKFTA	2023	2023	4	AKH!E633
AHKFTA	2024	2024	4	AKH!F633
AHKFTA	2025	2025	2	AKH!G633
AHKFTA	2026	2026	2	AKH!H633
AHKFTA	2027	2027	0	AKH!I633
EVFTA	2022	2022	2,5	EV-NK!D625

EVFTA	2023	2023	0	EV-NK!E625
EVFTA	2024	2024	0	EV-NK!F625
EVFTA	2025	2025	0	EV-NK!G625
EVFTA	2026	2026	0	EV-NK!H625
EVFTA	2027	2027	0	EV-NK!I625
UKVFTA	2022	2022	2,5	UKV!D627
UKVFTA	2023	2023	0	UKV!E627
UKVFTA	2024	2024	0	UKV!F627
UKVFTA	2025	2025	0	UKV!G627
UKVFTA	2026	2026	0	UKV!H627
UKVFTA	2027	2027	0	UKV!I627
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D625
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E625
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F625
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G625
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H625
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I625
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J625
RCEP A	2022	2022	0	RCEPT-A!D624
RCEP A	2023	2023	0	RCEPT-A!E624
RCEP A	2024	2024	0	RCEPT-A!F624
RCEP A	2025	2025	0	RCEPT-A!G624
RCEP A	2026	2026	0	RCEPT-A!H624
RCEP A	2027	2027	0	RCEPT-A!I624
RCEP B	2022	2022	0	B!D624
RCEP B	2023	2023	0	B!E624
RCEP B	2024	2024	0	B!F624

RCEP B	2025	2025	0	B!G624
RCEP B	2026	2026	0	B!H624
RCEP B	2027	2027	0	B!I624
RCEP C	2022	2022	0	C!D624
RCEP C	2023	2023	0	C!E624
RCEP C	2024	2024	0	C!F624
RCEP C	2025	2025	0	C!G624
RCEP C	2026	2026	0	C!H624
RCEP C	2027	2027	0	C!I624
RCEP D	2022	2022	0	D!D624
RCEP D	2023	2023	0	D!E624
RCEP D	2024	2024	0	D!F624
RCEP D	2025	2025	0	D!G624
RCEP D	2026	2026	0	D!H624
RCEP D	2027	2027	0	D!I624
RCEP E	2022	2022	0	E!D624
RCEP E	2023	2023	0	E!E624
RCEP E	2024	2024	0	E!F624
RCEP E	2025	2025	0	E!G624
RCEP E	2026	2026	0	E!H624
RCEP E	2027	2027	0	E!I624
RCEP F	2022	2022	0	F!D624
RCEP F	2023	2023	0	F!E624
RCEP F	2024	2024	0	F!F624
RCEP F	2025	2025	0	F!G624
RCEP F	2026	2026	0	F!H624
RCEP F	2027	2027	0	F!I624

VIFTA	2024	2024	10	VI!F611
VIFTA	2025	2025	10	VI!G611
VIFTA	2026	2026	10	VI!H611
VIFTA	2027	2027	10	VI!I611

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 0306.91 has 4 lines; 0306.91.21 is distinguished from its siblings by: Smoked.	0306.91.29 Other; 0306.91.31 Smoked; 0306.91.39 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 0306.91.21. 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 0306.91.21 was checked against BT2026 (cell BT2026!N626), 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.