Vietnam Tariff Intelligence

HS 0306.92.29 detail

HS code	0306.92.29
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: / - - - - Other
Unit	kg
Generated	08/11/2026 04:09:14
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/03069229/

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!K634
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N634
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q634
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ634
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!E631

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E632
ATIGA	2023	2023	0	AT!F632
ATIGA	2024	2024	0	AT!G632
ATIGA	2025	2025	0	AT!H632
ATIGA	2026	2026	0	AT!I632
ATIGA	2027	2027	0	AT!J632
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E634
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F634
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G634
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H634
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I634
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J634
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E634
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F634
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G634
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H634
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I634
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J634
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F632
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H631
AIFTA	30/12/2022	2022	0	AI!F634
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G634
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H634
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I634
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J634
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K634

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E632
VKFTA	2023	2023	0	VK!F632
VKFTA	2024	2024	0	VK!G632
VKFTA	2025	2025	0	VK!H632
VKFTA	2026	2026	0	VK!I632
VKFTA	2027	2027	0	VK!J632
VCFTA	2022	2022	11	VC!D633
VCFTA	2023	2023	9	VC!E633
VCFTA	2024	2024	6	VC!F633
VCFTA	2025	2025	4	VC!G633
VCFTA	2026	2026	2	VC!H633
VCFTA	2027	2027	0	VC!I633
VN-EAEU	2022	2022	0	EAV!D636
VN-EAEU	2023	2023	0	EAV!E636
VN-EAEU	2024	2024	0	EAV!F636
VN-EAEU	2025	2025	0	EAV!G636
VN-EAEU	2026	2026	0	EAV!H636
VN-EAEU	2027	2027	0	EAV!I636
AHKFTA	2022	2022	6	AKH!D641
AHKFTA	2023	2023	4	AKH!E641
AHKFTA	2024	2024	4	AKH!F641
AHKFTA	2025	2025	2	AKH!G641
AHKFTA	2026	2026	2	AKH!H641
AHKFTA	2027	2027	0	AKH!I641
EVFTA	2022	2022	2,5	EV-NK!D633
EVFTA	2023	2023	0	EV-NK!E633

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F633
EVFTA	2025	2025	0	EV-NK!G633
EVFTA	2026	2026	0	EV-NK!H633
EVFTA	2027	2027	0	EV-NK!I633
UKVFTA	2022	2022	2,5	UKV!D635
UKVFTA	2023	2023	0	UKV!E635
UKVFTA	2024	2024	0	UKV!F635
UKVFTA	2025	2025	0	UKV!G635
UKVFTA	2026	2026	0	UKV!H635
UKVFTA	2027	2027	0	UKV!I635
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D633
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E633
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F633
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G633
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H633
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I633
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J633
RCEP A	2022	2022	0	RCEPT-A!D632
RCEP A	2023	2023	0	RCEPT-A!E632
RCEP A	2024	2024	0	RCEPT-A!F632
RCEP A	2025	2025	0	RCEPT-A!G632
RCEP A	2026	2026	0	RCEPT-A!H632
RCEP A	2027	2027	0	RCEPT-A!I632
RCEP B	2022	2022	0	B!D632
RCEP B	2023	2023	0	B!E632
RCEP B	2024	2024	0	B!F632

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G632
RCEP B	2026	2026	0	B!H632
RCEP B	2027	2027	0	B!I632
RCEP C	2022	2022	0	C!D632
RCEP C	2023	2023	0	C!E632
RCEP C	2024	2024	0	C!F632
RCEP C	2025	2025	0	C!G632
RCEP C	2026	2026	0	C!H632
RCEP C	2027	2027	0	C!I632
RCEP D	2022	2022	0	D!D632
RCEP D	2023	2023	0	D!E632
RCEP D	2024	2024	0	D!F632
RCEP D	2025	2025	0	D!G632
RCEP D	2026	2026	0	D!H632
RCEP D	2027	2027	0	D!I632
RCEP E	2022	2022	0	E!D632
RCEP E	2023	2023	0	E!E632
RCEP E	2024	2024	0	E!F632
RCEP E	2025	2025	0	E!G632
RCEP E	2026	2026	0	E!H632
RCEP E	2027	2027	0	E!I632
RCEP F	2022	2022	0	F!D632
RCEP F	2023	2023	0	F!E632
RCEP F	2024	2024	0	F!F632
RCEP F	2025	2025	0	F!G632
RCEP F	2026	2026	0	F!H632

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I632
VIFTA	2024	2024	10	VI!F619
VIFTA	2025	2025	10	VI!G619
VIFTA	2026	2026	10	VI!H619
VIFTA	2027	2027	10	VI!I619

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	VIFTA 10%: 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 0306.92 has 4 lines; 0306.92.29 is distinguished from its siblings by: Other.	0306.92.21 Smoked; 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0306.92.29. 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 0306.92.29 was checked against BT2026 (cell BT2026!N634), 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.