Vietnam Tariff Intelligence

HS 0306.94.29 detail

HS code	0306.94.29
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: / - - Norway lobsters (Nephrops norvegicus): / - - - In airtight containers for retail sale: / - - - - Other
Unit	kg
Generated	12/11/2026 05:58:58
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/03069429/

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!K648
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N648
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q648
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ648
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
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(-MY)	0% (except 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
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
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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/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
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!E645
ATIGA	2022	2022	0	AT!E646
ATIGA	2023	2023	0	AT!F646
ATIGA	2024	2024	0	AT!G646
ATIGA	2025	2025	0	AT!H646
ATIGA	2026	2026	0	AT!I646
ATIGA	2027	2027	0	AT!J646
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E648
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F648
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G648
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H648

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I648
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J648
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E648
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F648
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G648
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H648
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I648
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J648
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F646
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H645
AIFTA	30/12/2022	2022	0	AI!F648
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G648
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H648
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I648
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J648
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K648
VKFTA	2022	2022	0	VK!E646
VKFTA	2023	2023	0	VK!F646
VKFTA	2024	2024	0	VK!G646
VKFTA	2025	2025	0	VK!H646
VKFTA	2026	2026	0	VK!I646
VKFTA	2027	2027	0	VK!J646
VCFTA	2022	2022	0	VC!D647
VCFTA	2023	2023	0	VC!E647
VCFTA	2024	2024	0	VC!F647
VCFTA	2025	2025	0	VC!G647

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H647
VCFTA	2027	2027	0	VC!I647
VN-EAEU	2022	2022	0	EAV!D650
VN-EAEU	2023	2023	0	EAV!E650
VN-EAEU	2024	2024	0	EAV!F650
VN-EAEU	2025	2025	0	EAV!G650
VN-EAEU	2026	2026	0	EAV!H650
VN-EAEU	2027	2027	0	EAV!I650
AHKFTA	2022	2022	6	AKH!D655
AHKFTA	2023	2023	4	AKH!E655
AHKFTA	2024	2024	4	AKH!F655
AHKFTA	2025	2025	2	AKH!G655
AHKFTA	2026	2026	2	AKH!H655
AHKFTA	2027	2027	0	AKH!I655
EVFTA	2022	2022	2,5	EV-NK!D647
EVFTA	2023	2023	0	EV-NK!E647
EVFTA	2024	2024	0	EV-NK!F647
EVFTA	2025	2025	0	EV-NK!G647
EVFTA	2026	2026	0	EV-NK!H647
EVFTA	2027	2027	0	EV-NK!I647
UKVFTA	2022	2022	2,5	UKV!D649
UKVFTA	2023	2023	0	UKV!E649
UKVFTA	2024	2024	0	UKV!F649
UKVFTA	2025	2025	0	UKV!G649
UKVFTA	2026	2026	0	UKV!H649
UKVFTA	2027	2027	0	UKV!I649

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D647
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E647
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F647
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G647
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H647
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I647
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J647
RCEP A	2022	2022	0	RCEPT-A!D646
RCEP A	2023	2023	0	RCEPT-A!E646
RCEP A	2024	2024	0	RCEPT-A!F646
RCEP A	2025	2025	0	RCEPT-A!G646
RCEP A	2026	2026	0	RCEPT-A!H646
RCEP A	2027	2027	0	RCEPT-A!I646
RCEP B	2022	2022	0	B!D646
RCEP B	2023	2023	0	B!E646
RCEP B	2024	2024	0	B!F646
RCEP B	2025	2025	0	B!G646
RCEP B	2026	2026	0	B!H646
RCEP B	2027	2027	0	B!I646
RCEP C	2022	2022	0	C!D646
RCEP C	2023	2023	0	C!E646
RCEP C	2024	2024	0	C!F646
RCEP C	2025	2025	0	C!G646
RCEP C	2026	2026	0	C!H646
RCEP C	2027	2027	0	C!I646
RCEP D	2022	2022	0	D!D646

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E646
RCEP D	2024	2024	0	D!F646
RCEP D	2025	2025	0	D!G646
RCEP D	2026	2026	0	D!H646
RCEP D	2027	2027	0	D!I646
RCEP E	2022	2022	0	E!D646
RCEP E	2023	2023	0	E!E646
RCEP E	2024	2024	0	E!F646
RCEP E	2025	2025	0	E!G646
RCEP E	2026	2026	0	E!H646
RCEP E	2027	2027	0	E!I646
RCEP F	2022	2022	0	F!D646
RCEP F	2023	2023	0	F!E646
RCEP F	2024	2024	0	F!F646
RCEP F	2025	2025	0	F!G646
RCEP F	2026	2026	0	F!H646
RCEP F	2027	2027	0	F!I646
VIFTA	2024	2024	*	VI!F633
VIFTA	2025	2025	*	VI!G633
VIFTA	2026	2026	*	VI!H633
VIFTA	2027	2027	*	VI!I633

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0306.94 has 4 lines; 0306.94.29 is distinguished from its siblings by: Other.	0306.94.21 Smoked; 0306.94.31 Smoked; 0306.94.39 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 0306.94.29. 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 0306.94.29 was checked against BT2026 (cell BT2026!N648), 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.