# HS 0306 detail

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| **HS code** | 0306 |
| **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 |
| **Unit** | |
| **Generated** | 10/11/2026 19:18:20 |
| **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://www.vietnamtariff.com/hs-code/0306/ |

## 71 tariff lines under 0306

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 0306.11.10 | 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 / - Frozen: / - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.): / - - - Smoked | kg | 40.5% | 27% | * / 5 / 8 / 10 (several rates) |
| 0306.11.90 | 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 / - Frozen: / - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.): / - - - Other | kg | 22.5% | 15% | * / 5 / 8 / 10 (several rates) |
| 0306.12.10 | 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 / - Frozen: / - - Lobsters (Homarus spp.): / - - - Smoked | kg | 40.5% | 27% | * / 5 / 8 / 10 (several rates) |
| 0306.12.90 | 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 / - Frozen: / - - Lobsters (Homarus spp.): / - - - Other | kg | 15% | 10% | * / 5 / 8 / 10 (several rates) |

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 0306.14.11 | 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 / - Frozen: / - - Crabs: / - - - Smoked: / - - - - Soft shell crabs | kg | 40.5% | 27% | * / 5 / 8 / 10 (several rates) |
| 0306.14.19 | 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 / - Frozen: / - - Crabs: / - - - Smoked: / - - - - Other | kg | 40.5% | 27% | * / 5 / 8 / 10 (several rates) |
| 0306.14.91 | 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 / - Frozen: / - - Crabs: / - - - Other: / - - - - Swimming crabs (crabs of the family Portunidae) | kg | 4.5% | 3% | * / 5 / 8 / 10 (several rates) |
| 0306.14.92 | 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 / - Frozen: / - - Crabs: / - - - Other: / - - - - King crabs (crabs of the family Lithodidae) | kg | 4.5% | 3% | * / 5 / 8 / 10 (several rates) |
| 0306.14.93 | 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 / - Frozen: / - - Crabs: / - - - Other: / - - - - Snow crabs (crabs of the family Origoniidae) | kg | 4.5% | 3% | * / 5 / 8 / 10 (several rates) |
| 0306.14.99 | 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 / - Frozen: / - - Crabs: / - - - Other: / - - - - Other | kg | 4.5% | 3% | * / 5 / 8 / 10 (several rates) |
| 0306.15.00 | 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 / - Frozen: / - - Norway lobsters (Nephrops norvegicus) | kg | 15% | 10% | * / 5 / 8 / 10 (several rates) |
| 0306.16.00 | 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 / - Frozen: / - - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon) | kg | 4.5% | 3% | * / 5 / 8 / 10 (several rates) |

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 0306.17.11 | 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 / - Frozen: / - - Other shrimps and prawns: / - - - Giant tiger prawns (Penaeus monodon): / - - - - Headless | kg | 18% | 12% | * / 5 / 8 / 10 (several rates) |
| 0306.17.19 | 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 / - Frozen: / - - Other shrimps and prawns: / - - - Giant tiger prawns (Penaeus monodon): / - - - - Other | kg | 18% | 12% | * / 5 / 8 / 10 (several rates) |
| 0306.17.21 | 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 / - Frozen: / - - Other shrimps and prawns: / - - - Whiteleg shrimps (Litopenaeus vannamei): / - - - - Headless, with tail | kg | 18% | 12% | * / 5 / 8 / 10 (several rates) |
| 0306.17.22 | 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 / - Frozen: / - - Other shrimps and prawns: / - - - Whiteleg shrimps (Litopenaeus vannamei): / - - - - Headless, without tail | kg | 18% | 12% | * / 5 / 8 / 10 (several rates) |
| 0306.17.29 | 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 / - Frozen: / - - Other shrimps and prawns: / - - - Whiteleg shrimps (Litopenaeus vannamei): / - - - - Other | kg | 18% | 12% | * / 5 / 8 / 10 (several rates) |
| 0306.17.30 | 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 / - Frozen: / - - Other shrimps and prawns: / - - - Giant river prawns (Macrobrachium rosenbergii) | kg | 18% | 12% | * / 5 / 8 / 10 (several rates) |
| 0306.17.90 | 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 / - Frozen: / - - Other shrimps and prawns: / - - - Other | kg | 5% | 0% | * / 5 / 8 / 10 (several rates) |
| 0306.19.00 | 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 / - Frozen: / - - Other | kg | 5% | 0% | * / 5 / 8 / 10 (several rates) |

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 0306.31.10 | 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 / - Live, fresh or chilled: / - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.): / - - - Breeding | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.31.20 | 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 / - Live, fresh or chilled: / - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.): / - - - Other, live | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.31.30 | 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 / - Live, fresh or chilled: / - - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.): / - - - Fresh or chilled | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.32.10 | 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 / - Live, fresh or chilled: / - - Lobsters (Homarus spp.): / - - - Breeding | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.32.20 | 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 / - Live, fresh or chilled: / - - Lobsters (Homarus spp.): / - - - Other, live | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.32.30 | 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 / - Live, fresh or chilled: / - - Lobsters (Homarus spp.): / - - - Fresh or chilled | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.33.11 | 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 / - Live, fresh or chilled: / - - Crabs: / - - - Blue crabs (Callinectes spp.) and Snow crabs (crabs of the family Oregoniidae): / - - - - Live | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.33.12 | 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 / - Live, fresh or chilled: / - - Crabs: / - - - Blue crabs (Callinectes spp.) and Snow crabs (crabs of the family Oregoniidae): / - - - - Fresh or chilled | kg | 5% | 0% | 8 / 10 (several rates) |

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 0306.33.91 | 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 / - Live, fresh or chilled: / - - Crabs: / - - - Other: / - - - - Live | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.33.92 | 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 / - Live, fresh or chilled: / - - Crabs: / - - - Other: / - - - - Fresh or chilled | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.34.00 | 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 / - Live, fresh or chilled: / - - Norway lobsters (Nephrops norvegicus) | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.35.10 | 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 / - Live, fresh or chilled: / - - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon): / - - - Breeding | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.35.20 | 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 / - Live, fresh or chilled: / - - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon): / - - - Other, live | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.35.30 | 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 / - Live, fresh or chilled: / - - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon): / - - - Fresh or chilled | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.36.11 | 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Breeding: / - - - - Giant tiger prawns (Penaeus monodon) | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.36.12 | 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Breeding: / - - - - Whiteleg shrimps (Litopenaeus vannamei) | kg | 5% | 0% | 8 / 10 (several rates) |

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 0306.36.13 | 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Breeding: / - - - - Giant river prawns (Macrobrachium rosenbergii) | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.36.19 | 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Breeding: / - - - - Other | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.36.21 | 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Other, live: / - - - - Giant tiger prawns (Penaeus monodon) | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.36.22 | 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Other, live: / - - - - Whiteleg shrimps (Litopenaeus vannamei) | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.36.23 | 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Other, live: / - - - - Giant river prawns (Macrobrachium rosenbergii) | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.36.29 | 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Other, live: / - - - - Other | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.36.31 | 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Fresh or chilled: / - - - - Giant tiger prawns (Penaeus monodon) | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.36.32 | 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Fresh or chilled: / - - - - Whiteleg shrimps (Litopenaeus vannamei) | kg | 18% | 12% | 8 / 10 (several rates) |

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 0306.36.33 | 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Fresh or chilled: / - - - - Giant river prawns (Macrobrachium rosenbergii) | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.36.39 | 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 / - Live, fresh or chilled: / - - Other shrimps and prawns: / - - - Fresh or chilled: / - - - - Other | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.39.10 | 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 / - Live, fresh or chilled: / - - Other: / - - - Live | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.39.20 | 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 / - Live, fresh or chilled: / - - Other: / - - - Fresh or chilled | kg | 5% | 0% | 8 / 10 (several rates) |
| 0306.91.21 | 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 | kg | 40.5% | 27% | 8 / 10 (several rates) |
| 0306.91.29 | 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: / - - - - Other | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.91.31 | 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.): / - - - Other: / - - - - Smoked | kg | 40.5% | 27% | 8 / 10 (several rates) |
| 0306.91.39 | 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.): / - - - Other: / - - - - Other | kg | 15% | 10% | 8 / 10 (several rates) |

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 0306.92.21 | 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 | kg | 40.5% | 27% | 8 / 10 (several rates) |
| 0306.92.29 | 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 | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.92.31 | 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.): / - - - Other: / - - - - Smoked | kg | 40.5% | 27% | 8 / 10 (several rates) |
| 0306.92.39 | 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.): / - - - Other: / - - - - Other | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.93.21 | 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: / - - Crabs: / - - - In airtight containers for retail sale: / - - - - Smoked | kg | 40.5% | 27% | 8 / 10 (several rates) |
| 0306.93.29 | 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: / - - Crabs: / - - - In airtight containers for retail sale: / - - - - Other | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.93.31 | 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: / - - Crabs: / - - - Other: / - - - - Smoked | kg | 40.5% | 27% | 8 / 10 (several rates) |
| 0306.93.39 | 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: / - - Crabs: / - - - Other: / - - - - Other | kg | 15% | 10% | 8 / 10 (several rates) |

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 0306.94.21 | 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: / - - - - Smoked | kg | 40.5% | 27% | 8 / 10 (several rates) |
| 0306.94.29 | 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 | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.94.31 | 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): / - - - Other: / - - - - Smoked | kg | 40.5% | 27% | 8 / 10 (several rates) |
| 0306.94.39 | 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): / - - - Other: / - - - - Other | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.95.21 | 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: / - - - In airtight containers for retail sale: / - - - - In shell, cooked by steaming or boiling in water | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.95.29 | 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: / - - - In airtight containers for retail sale: / - - - - Other | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.95.30 | 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 | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.99.21 | 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: / - - Other: / - - - In airtight containers for retail sale: / - - - - Smoked | kg | 40.5% | 27% | 8 / 10 (several rates) |

| HS code | Description | Unit | Ordinary import duty | MFN | VAT |
|---|---|---|---|---|---|
| 0306.99.29 | 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: / - - Other: / - - - In airtight containers for retail sale: / - - - - Other | kg | 15% | 10% | 8 / 10 (several rates) |
| 0306.99.31 | 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: / - - Other: / - - - Other: / - - - - Smoked | kg | 40.5% | 27% | 8 / 10 (several rates) |
| 0306.99.39 | 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: / - - Other: / - - - Other: / - - - - Other | kg | 15% | 10% | 8 / 10 (several rates) |

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.