Vietnam Tariff Intelligence

HS 0306.92.39 detail

HS code	0306.92.39
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.): / - - - Other: / - - - - Other
Unit	kg
Generated	11/11/2026 08:05:57
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/03069239/

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!K637
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N637
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q637
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ637
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	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
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!E634
ATIGA	2022	2022	0	AT!E635
ATIGA	2023	2023	0	AT!F635
ATIGA	2024	2024	0	AT!G635
ATIGA	2025	2025	0	AT!H635
ATIGA	2026	2026	0	AT!I635
ATIGA	2027	2027	0	AT!J635
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E637
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F637
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G637
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H637

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I637
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J637
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E637
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F637
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G637
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H637
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I637
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J637
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F635
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H634
AIFTA	30/12/2022	2022	0	AI!F637
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G637
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H637
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I637
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J637
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K637
VKFTA	2022	2022	0	VK!E635
VKFTA	2023	2023	0	VK!F635
VKFTA	2024	2024	0	VK!G635
VKFTA	2025	2025	0	VK!H635
VKFTA	2026	2026	0	VK!I635
VKFTA	2027	2027	0	VK!J635
VCFTA	2022	2022	11	VC!D636
VCFTA	2023	2023	9	VC!E636
VCFTA	2024	2024	6	VC!F636
VCFTA	2025	2025	4	VC!G636

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	2	VC!H636
VCFTA	2027	2027	0	VC!I636
VN-EAEU	2022	2022	0	EAV!D639
VN-EAEU	2023	2023	0	EAV!E639
VN-EAEU	2024	2024	0	EAV!F639
VN-EAEU	2025	2025	0	EAV!G639
VN-EAEU	2026	2026	0	EAV!H639
VN-EAEU	2027	2027	0	EAV!I639
AHKFTA	2022	2022	6	AKH!D644
AHKFTA	2023	2023	4	AKH!E644
AHKFTA	2024	2024	4	AKH!F644
AHKFTA	2025	2025	2	AKH!G644
AHKFTA	2026	2026	2	AKH!H644
AHKFTA	2027	2027	0	AKH!I644
EVFTA	2022	2022	2,5	EV-NK!D636
EVFTA	2023	2023	0	EV-NK!E636
EVFTA	2024	2024	0	EV-NK!F636
EVFTA	2025	2025	0	EV-NK!G636
EVFTA	2026	2026	0	EV-NK!H636
EVFTA	2027	2027	0	EV-NK!I636
UKVFTA	2022	2022	2,5	UKV!D638
UKVFTA	2023	2023	0	UKV!E638
UKVFTA	2024	2024	0	UKV!F638
UKVFTA	2025	2025	0	UKV!G638
UKVFTA	2026	2026	0	UKV!H638
UKVFTA	2027	2027	0	UKV!I638

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D636
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E636
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F636
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G636
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H636
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I636
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J636
RCEP A	2022	2022	0	RCEPT-A!D635
RCEP A	2023	2023	0	RCEPT-A!E635
RCEP A	2024	2024	0	RCEPT-A!F635
RCEP A	2025	2025	0	RCEPT-A!G635
RCEP A	2026	2026	0	RCEPT-A!H635
RCEP A	2027	2027	0	RCEPT-A!I635
RCEP B	2022	2022	0	B!D635
RCEP B	2023	2023	0	B!E635
RCEP B	2024	2024	0	B!F635
RCEP B	2025	2025	0	B!G635
RCEP B	2026	2026	0	B!H635
RCEP B	2027	2027	0	B!I635
RCEP C	2022	2022	0	C!D635
RCEP C	2023	2023	0	C!E635
RCEP C	2024	2024	0	C!F635
RCEP C	2025	2025	0	C!G635
RCEP C	2026	2026	0	C!H635
RCEP C	2027	2027	0	C!I635
RCEP D	2022	2022	0	D!D635

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E635
RCEP D	2024	2024	0	D!F635
RCEP D	2025	2025	0	D!G635
RCEP D	2026	2026	0	D!H635
RCEP D	2027	2027	0	D!I635
RCEP E	2022	2022	0	E!D635
RCEP E	2023	2023	0	E!E635
RCEP E	2024	2024	0	E!F635
RCEP E	2025	2025	0	E!G635
RCEP E	2026	2026	0	E!H635
RCEP E	2027	2027	0	E!I635
RCEP F	2022	2022	0	F!D635
RCEP F	2023	2023	0	F!E635
RCEP F	2024	2024	0	F!F635
RCEP F	2025	2025	0	F!G635
RCEP F	2026	2026	0	F!H635
RCEP F	2027	2027	0	F!I635
VIFTA	2024	2024	*	VI!F622
VIFTA	2025	2025	*	VI!G622
VIFTA	2026	2026	*	VI!H622
VIFTA	2027	2027	*	VI!I622

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 0306.92 has 4 lines; 0306.92.39 is distinguished from its siblings by: Other.	0306.92.21 Smoked; 0306.92.29 Other; 0306.92.31 Smoked	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 0306.92.39. 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 0306.92.39 was checked against BT2026 (cell BT2026!N637), 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.