Vietnam Tariff Intelligence

# Detalle del SA 0106.12.20

| | |
|---|---|
| **Código SA** | 0106.12.20 |
| **Descripción** | Other live animals / - Mammals: / - - Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia): / - - - Seals, sea lions and walruses (mammals of the suborder Pinnipedia) |
| **Unidad** | kg/con |
| **Generado** | 09/11/2026 06:56:21 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/01061220/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 7.5 | 7,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K90 |
| Preferencial (NMF) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N90 |
| IVA | */5/8/10 | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q90 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VNCU | 0 | 0% | Arancel consolidado BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| VIFTA | 2.9 | 2,9% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E85 |
| ATIGA | 2022 | 2022 | 0 | AT!E86 |
| ATIGA | 2023 | 2023 | 0 | AT!F86 |
| ATIGA | 2024 | 2024 | 0 | AT!G86 |
| ATIGA | 2025 | 2025 | 0 | AT!H86 |
| ATIGA | 2026 | 2026 | 0 | AT!I86 |
| ATIGA | 2027 | 2027 | 0 | AT!J86 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E88 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F88 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G88 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H88 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I88 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J88 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E86 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F86 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G86 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H86 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I86 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J86 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F86 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H85 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F88 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G88 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H88 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I88 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J88 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K88 |
| VKFTA | 2022 | 2022 | 0 | VK!E86 |
| VKFTA | 2023 | 2023 | 0 | VK!F86 |
| VKFTA | 2024 | 2024 | 0 | VK!G86 |
| VKFTA | 2025 | 2025 | 0 | VK!H86 |
| VKFTA | 2026 | 2026 | 0 | VK!I86 |
| VKFTA | 2027 | 2027 | 0 | VK!J86 |
| VCFTA | 2022 | 2022 | 0 | VC!D87 |
| VCFTA | 2023 | 2023 | 0 | VC!E87 |
| VCFTA | 2024 | 2024 | 0 | VC!F87 |
| VCFTA | 2025 | 2025 | 0 | VC!G87 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H87 |
| VCFTA | 2027 | 2027 | 0 | VC!I87 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D88 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E88 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F88 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G88 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H88 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I88 |
| VNCU | 2022 | 2022 | 0 | VNCU!D13 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E13 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D86 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E86 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F86 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G86 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H86 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I86 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D85 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E85 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F85 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G85 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H85 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I85 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D87 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E87 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F87 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G87 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H87 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I87 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D87 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E87 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F87 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G87 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H87 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I87 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J87 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D86 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E86 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F86 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G86 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H86 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I86 |
| RCEP B | 2022 | 2022 | 0 | B!D86 |
| RCEP B | 2023 | 2023 | 0 | B!E86 |
| RCEP B | 2024 | 2024 | 0 | B!F86 |
| RCEP B | 2025 | 2025 | 0 | B!G86 |
| RCEP B | 2026 | 2026 | 0 | B!H86 |
| RCEP B | 2027 | 2027 | 0 | B!I86 |
| RCEP C | 2022 | 2022 | 0 | C!D86 |
| RCEP C | 2023 | 2023 | 0 | C!E86 |
| RCEP C | 2024 | 2024 | 0 | C!F86 |
| RCEP C | 2025 | 2025 | 0 | C!G86 |
| RCEP C | 2026 | 2026 | 0 | C!H86 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I86 |
| RCEP D | 2022 | 2022 | 0 | D!D86 |
| RCEP D | 2023 | 2023 | 0 | D!E86 |
| RCEP D | 2024 | 2024 | 0 | D!F86 |
| RCEP D | 2025 | 2025 | 0 | D!G86 |
| RCEP D | 2026 | 2026 | 0 | D!H86 |
| RCEP D | 2027 | 2027 | 0 | D!I86 |
| RCEP E | 2022 | 2022 | 0 | E!D86 |
| RCEP E | 2023 | 2023 | 0 | E!E86 |
| RCEP E | 2024 | 2024 | 0 | E!F86 |
| RCEP E | 2025 | 2025 | 0 | E!G86 |
| RCEP E | 2026 | 2026 | 0 | E!H86 |
| RCEP E | 2027 | 2027 | 0 | E!I86 |
| RCEP F | 2022 | 2022 | 0 | F!D86 |
| RCEP F | 2023 | 2023 | 0 | F!E86 |
| RCEP F | 2024 | 2024 | 0 | F!F86 |
| RCEP F | 2025 | 2025 | 0 | F!G86 |
| RCEP F | 2026 | 2026 | 0 | F!H86 |
| RCEP F | 2027 | 2027 | 0 | F!I86 |
| VIFTA | 2024 | 2024 | 4,3 | VI!F79 |
| VIFTA | 2025 | 2025 | 3.6 | VI!G79 |
| VIFTA | 2026 | 2026 | 2.9 | VI!H79 |
| VIFTA | 2027 | 2027 | 2.1 | VI!I79 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)* | | 01/2024/TT-BNNPTNT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT) | | 17/2023/TT-BNNPTNT | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 0106.12 has 2 lines; 0106.12.20 is distinguished from its siblings by: Seals, sea lions and walruses (mammals of the suborder Pinnipedia). | 0106.12.10 Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia) | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 0106.12.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 0106.12.20 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| TAX-001 | YELLOW | Several VAT rates | The VAT column shows "*/5/8/10". | | 181/2025/NĐ-CP | Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II). | No verificado – requiere comprobación |

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0106.12.20. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 5% for 0106.12.20 was checked against BT2026 (cell BT2026!N90), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT) |
| Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5) |
| Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)* |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.