Vietnam Tariff Intelligence

Detalle del SA 0301.99.42

Código SA	0301.99.42
Descripción	Live fish / - Other live fish: / - - Other: / - - - Other, freshwater fish: / - - - - Other carp, for breeding
Unidad	kg/con
Generado	11/11/2026 12:42:34
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/03019942/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K285
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N285
IVA	*/5/8/10	* / 5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q285
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ285
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

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
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
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
AHKFTA	4	4%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11,4%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E277
ATIGA	2022	2022	0	AT!E278
ATIGA	2023	2023	0	AT!F278
ATIGA	2024	2024	0	AT!G278
ATIGA	2025	2025	0	AT!H278
ATIGA	2026	2026	0	AT!I278
ATIGA	2027	2027	0	AT!J278
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E280
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F280

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G280
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H280
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I280
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J280
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E278
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F278
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G278
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H278
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I278
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J278
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F278
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H277
AIFTA	30/12/2022	2022	0	AI!F280
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G280
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H280
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I280
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J280
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K280
VKFTA	2022	2022	0	VK!E278
VKFTA	2023	2023	0	VK!F278
VKFTA	2024	2024	0	VK!G278
VKFTA	2025	2025	0	VK!H278
VKFTA	2026	2026	0	VK!I278
VKFTA	2027	2027	0	VK!J278
VCFTA	2022	2022	0	VC!D279
VCFTA	2023	2023	0	VC!E279

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2024	2024	0	VC!F279
VCFTA	2025	2025	0	VC!G279
VCFTA	2026	2026	0	VC!H279
VCFTA	2027	2027	0	VC!I279
VN-EAEU	2022	2022	0	EAV!D280
VN-EAEU	2023	2023	0	EAV!E280
VN-EAEU	2024	2024	0	EAV!F280
VN-EAEU	2025	2025	0	EAV!G280
VN-EAEU	2026	2026	0	EAV!H280
VN-EAEU	2027	2027	0	EAV!I280
AHKFTA	2022	2022	12	AKH!D279
AHKFTA	2023	2023	8	AKH!E279
AHKFTA	2024	2024	8	AKH!F279
AHKFTA	2025	2025	4	AKH!G279
AHKFTA	2026	2026	4	AKH!H279
AHKFTA	2027	2027	0	AKH!I279
EVFTA	2022	2022	5	EV-NK!D277
EVFTA	2023	2023	0	EV-NK!E277
EVFTA	2024	2024	0	EV-NK!F277
EVFTA	2025	2025	0	EV-NK!G277
EVFTA	2026	2026	0	EV-NK!H277
EVFTA	2027	2027	0	EV-NK!I277
UKVFTA	2022	2022	5	UKV!D279
UKVFTA	2023	2023	0	UKV!E279
UKVFTA	2024	2024	0	UKV!F279
UKVFTA	2025	2025	0	UKV!G279

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2026	2026	0	UKV!H279
UKVFTA	2027	2027	0	UKV!I279
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D279
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E279
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F279
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G279
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H279
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I279
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J279
RCEP A	2022	2022	0	RCEPT-A!D278
RCEP A	2023	2023	0	RCEPT-A!E278
RCEP A	2024	2024	0	RCEPT-A!F278
RCEP A	2025	2025	0	RCEPT-A!G278
RCEP A	2026	2026	0	RCEPT-A!H278
RCEP A	2027	2027	0	RCEPT-A!I278
RCEP B	2022	2022	0	B!D278
RCEP B	2023	2023	0	B!E278
RCEP B	2024	2024	0	B!F278
RCEP B	2025	2025	0	B!G278
RCEP B	2026	2026	0	B!H278
RCEP B	2027	2027	0	B!I278
RCEP C	2022	2022	0	C!D278
RCEP C	2023	2023	0	C!E278
RCEP C	2024	2024	0	C!F278
RCEP C	2025	2025	0	C!G278
RCEP C	2026	2026	0	C!H278

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2027	2027	0	C!I278
RCEP D	2022	2022	0	D!D278
RCEP D	2023	2023	0	D!E278
RCEP D	2024	2024	0	D!F278
RCEP D	2025	2025	0	D!G278
RCEP D	2026	2026	0	D!H278
RCEP D	2027	2027	0	D!I278
RCEP E	2022	2022	0	E!D278
RCEP E	2023	2023	0	E!E278
RCEP E	2024	2024	0	E!F278
RCEP E	2025	2025	0	E!G278
RCEP E	2026	2026	0	E!H278
RCEP E	2027	2027	0	E!I278
RCEP F	2022	2022	0	F!D278
RCEP F	2023	2023	0	F!E278
RCEP F	2024	2024	0	F!F278
RCEP F	2025	2025	0	F!G278
RCEP F	2026	2026	0	F!H278
RCEP F	2027	2027	0	F!I278
VIFTA	2024	2024	17,1	VI!F262
VIFTA	2025	2025	14.3	VI!G262
VIFTA	2026	2026	11.4	VI!H262
VIFTA	2027	2027	8.6	VI!I262

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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-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): 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.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 4%, VIFTA 11,4%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	No verificado – requiere comprobación
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0301.99 has 17 lines; 0301.99.42 is distinguished from its siblings by: Other carp, for breeding.	0301.99.11 Breeding; 0301.99.19 Other; 0301.99.22 Other carp, breeding; 0301.99.23 Other carp; 0301.99.24 Other, breeding; 0301.99.29 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 0301.99.42. 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 0% for 0301.99.42 was checked against BT2026 (cell BT2026!N285), 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
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)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)*

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.