

Detalle del SA 0302.29.00

|                        |                                                                                                                                                                                                                                                                  |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0302.29.00                                                                                                                                                                                                                                                       |
| Descripción            | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 / - Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding edible fish offal of subheadings 0302.91 to 0302.99: / - - Other |
| Unidad                 | kg                                                                                                                                                                                                                                                               |
| Generado               | 01/11/2026 20:24:53                                                                                                                                                                                                                                              |
| 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                 | <a href="https://mail.vietnamtariff.com/hs-code/03022900/">https://mail.vietnamtariff.com/hs-code/03022900/</a>                                                                                                                                                  |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                       | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-------------------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 22.5            | 22,5%                         | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K300  |
| Preferencial (NMF)               | 15              | 15%                           | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N300  |
| IVA                              | *5/8/10         | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q300  |
| Impuesto especial al consumo     |                 | Sin datos                     |                |            |              |
| Impuesto ambiental               |                 | Sin datos                     |                |            |              |
| Derecho de exportación           | 0               | 0%                            | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ300 |
| 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 |
| 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(-MY) | 0% (excepto MY) | 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<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem         |
| VKFTA   | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem         |
| VN-EAEU | 0 | 0%            | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem         |
| VN-LAO  | 0 | 0%            | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem         |
| AHKFTA  | 3 | 3%            | Arancel consolidado<br>BT2026 | 2026                  | AHK                   | 123/2022/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          |
| VIFTA   | * | * no elegible | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | No elegible<br>(*) |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente  |
|-------|----------------------------------------|------|-----------------|---------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E293 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E294 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F294 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G294 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H294 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I294 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J294 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E296 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F296 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G296 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H296 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente    |
|---------|----------------------------------------|------|-----------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I296   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J296   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4               | VJ!E294   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2               | VJ!F294   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G294   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H294   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I294   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J294   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F294   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H293 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F296   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G296   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H296   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I296   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J296   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K296   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E294   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F294   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G294   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H294   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I294   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J294   |
| VCFTA   | 2022                                   | 2022 | 4               | VC!D295   |
| VCFTA   | 2023                                   | 2023 | 2               | VC!E295   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F295   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G295   |

| FTA     | Periodo | Año  | Valor de origen | Fuente     |
|---------|---------|------|-----------------|------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H295    |
| VCFTA   | 2027    | 2027 | 0               | VC!I295    |
| VN-EAEU | 2022    | 2022 | 4,1             | EAV!D296   |
| VN-EAEU | 2023    | 2023 | 2,7             | EAV!E296   |
| VN-EAEU | 2024    | 2024 | 1,4             | EAV!F296   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G296   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H296   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I296   |
| AHKFTA  | 2022    | 2022 | 9               | AKH!D295   |
| AHKFTA  | 2023    | 2023 | 6               | AKH!E295   |
| AHKFTA  | 2024    | 2024 | 6               | AKH!F295   |
| AHKFTA  | 2025    | 2025 | 3               | AKH!G295   |
| AHKFTA  | 2026    | 2026 | 3               | AKH!H295   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I295   |
| EVFTA   | 2022    | 2022 | 3,7             | EV-NK!D293 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E293 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F293 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G293 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H293 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I293 |
| UKVFTA  | 2022    | 2022 | 3,7             | UKV!D295   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E295   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F295   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G295   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H295   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I295   |

| FTA    | Periodo | Año            | Valor de origen | Fuente       |
|--------|---------|----------------|-----------------|--------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D295   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E295   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F295   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G295   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H295   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I295   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J295   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D294 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E294 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F294 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G294 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H294 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I294 |
| RCEP B | 2022    | 2022           | 0               | B!D294       |
| RCEP B | 2023    | 2023           | 0               | B!E294       |
| RCEP B | 2024    | 2024           | 0               | B!F294       |
| RCEP B | 2025    | 2025           | 0               | B!G294       |
| RCEP B | 2026    | 2026           | 0               | B!H294       |
| RCEP B | 2027    | 2027           | 0               | B!I294       |
| RCEP C | 2022    | 2022           | 0               | C!D294       |
| RCEP C | 2023    | 2023           | 0               | C!E294       |
| RCEP C | 2024    | 2024           | 0               | C!F294       |
| RCEP C | 2025    | 2025           | 0               | C!G294       |
| RCEP C | 2026    | 2026           | 0               | C!H294       |
| RCEP C | 2027    | 2027           | 0               | C!I294       |
| RCEP D | 2022    | 2022           | 0               | D!D294       |

| FTA    | Periodo | Año  | Valor de origen | Fuente  |
|--------|---------|------|-----------------|---------|
| RCEP D | 2023    | 2023 | 0               | D!E294  |
| RCEP D | 2024    | 2024 | 0               | D!F294  |
| RCEP D | 2025    | 2025 | 0               | D!G294  |
| RCEP D | 2026    | 2026 | 0               | D!H294  |
| RCEP D | 2027    | 2027 | 0               | D!I294  |
| RCEP E | 2022    | 2022 | 0               | E!D294  |
| RCEP E | 2023    | 2023 | 0               | E!E294  |
| RCEP E | 2024    | 2024 | 0               | E!F294  |
| RCEP E | 2025    | 2025 | 0               | E!G294  |
| RCEP E | 2026    | 2026 | 0               | E!H294  |
| RCEP E | 2027    | 2027 | 0               | E!I294  |
| RCEP F | 2022    | 2022 | 0               | F!D294  |
| RCEP F | 2023    | 2023 | 0               | F!E294  |
| RCEP F | 2024    | 2024 | 0               | F!F294  |
| RCEP F | 2025    | 2025 | 0               | F!G294  |
| RCEP F | 2026    | 2026 | 0               | F!H294  |
| RCEP F | 2027    | 2027 | 0               | F!I294  |
| VIFTA  | 2024    | 2024 | *               | VI!F277 |
| VIFTA  | 2025    | 2025 | *               | VI!G277 |
| VIFTA  | 2026    | 2026 | *               | VI!H277 |
| VIFTA  | 2027    | 2027 | *               | VI!I277 |

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):<br>Động vật, sản phẩm động vật thủy<br>sản phải kiểm dịch (01/2024/TT-<br>BNNPTNT M5) |  | 01/2024/TT-<br>BNNPTNT | Register for animal/plant<br>quarantine as required.                                                              | Instrumento citado en<br>la fuente; vigencia no<br>verificada |
| OR-001  | YELLOW | Country of origin not<br>provided                                | FTA eligibility cannot be assessed<br>without the country of origin.                                                    |  |                        | Enter the country of origin to<br>compare preferential schedules.                                                 | No verificado –<br>requiere comprobación                      |
| TAX-001 | YELLOW | Several VAT rates                                                | The VAT column shows "*/5/8/10".                                                                                        |  | 181/2025/NĐ-<br>CP     | Determine the VAT rate by the<br>nature of goods and reduction<br>rules (174/2025/NĐ-CP, Annex<br>I/II).          | No verificado –<br>requiere comprobación                      |
| TR-004  | GRAY   | Not Assessed –<br>Additional Regulatory<br>Verification Required | The source file records no trade<br>remedy for 0302.29.00. This does<br>NOT mean there is no risk.                      |  |                        | Check the MOIT Trade Remedies<br>Authority database.                                                              | No verificado –<br>requiere comprobación                      |
| DQ-001  | GREEN  | MFN rate present in<br>the source                                | The MFN rate 15% for 0302.29.00<br>was checked against BT2026 (cell<br>BT2026!N300), basis 26/2023/NĐ-CP.               |  | 26/2023/NĐ-CP          | Verification scope: matched<br>against source file version<br>2026.04.05; not a substitute for<br>the legal text. | Cotejado con el<br>archivo arancelario de<br>origen           |

Política de la partida

|                                                                             |
|-----------------------------------------------------------------------------|
| Política de la partida                                                      |
| 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.