

Detalle del SA 0303.81.00

|                        |                                                                                                                                                                                         |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0303.81.00                                                                                                                                                                              |
| Descripción            | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Other fish, excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Dogfish and other sharks |
| Unidad                 | kg                                                                                                                                                                                      |
| Generado               | 01/11/2026 19:24:46                                                                                                                                                                     |
| 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/03038100/">https://mail.vietnamtariff.com/hs-code/03038100/</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!K414  |
| Preferencial (NMF)               | 15              | 15%                           | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N414  |
| IVA                              | *5/8/10         | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q414  |
| Impuesto especial al consumo     |                 | Sin datos                     |                |            |              |
| Impuesto ambiental               |                 | Sin datos                     |                |            |              |
| Derecho de exportación           | 0               | 0%                            | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ414 |
| 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 | 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<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 (*) |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente  |
|-------|----------------------------------------|------|-----------------|---------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E408 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E409 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F409 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G409 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H409 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I409 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J409 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E411 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F411 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G411 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H411 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente    |
|---------|----------------------------------------|------|-----------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I411   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J411   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4               | VJ!E409   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2               | VJ!F409   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G409   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H409   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I409   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J409   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F409   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H408 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F411   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G411   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H411   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I411   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J411   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K411   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E409   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F409   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G409   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H409   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I409   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J409   |
| VCFTA   | 2022                                   | 2022 | 4               | VC!D410   |
| VCFTA   | 2023                                   | 2023 | 2               | VC!E410   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F410   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G410   |

| FTA     | Periodo | Año  | Valor de origen | Fuente     |
|---------|---------|------|-----------------|------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H410    |
| VCFTA   | 2027    | 2027 | 0               | VC!I410    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D411   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E411   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F411   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G411   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H411   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I411   |
| AHKFTA  | 2022    | 2022 | 9               | AKH!D410   |
| AHKFTA  | 2023    | 2023 | 6               | AKH!E410   |
| AHKFTA  | 2024    | 2024 | 6               | AKH!F410   |
| AHKFTA  | 2025    | 2025 | 3               | AKH!G410   |
| AHKFTA  | 2026    | 2026 | 3               | AKH!H410   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I410   |
| EVFTA   | 2022    | 2022 | 3,7             | EV-NK!D408 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E408 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F408 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G408 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H408 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I408 |
| UKVFTA  | 2022    | 2022 | 3,7             | UKV!D410   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E410   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F410   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G410   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H410   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I410   |

| FTA    | Periodo | Año            | Valor de origen | Fuente       |
|--------|---------|----------------|-----------------|--------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D410   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E410   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F410   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G410   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H410   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I410   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J410   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D409 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E409 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F409 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G409 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H409 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I409 |
| RCEP B | 2022    | 2022           | 0               | B!D409       |
| RCEP B | 2023    | 2023           | 0               | B!E409       |
| RCEP B | 2024    | 2024           | 0               | B!F409       |
| RCEP B | 2025    | 2025           | 0               | B!G409       |
| RCEP B | 2026    | 2026           | 0               | B!H409       |
| RCEP B | 2027    | 2027           | 0               | B!I409       |
| RCEP C | 2022    | 2022           | 0               | C!D409       |
| RCEP C | 2023    | 2023           | 0               | C!E409       |
| RCEP C | 2024    | 2024           | 0               | C!F409       |
| RCEP C | 2025    | 2025           | 0               | C!G409       |
| RCEP C | 2026    | 2026           | 0               | C!H409       |
| RCEP C | 2027    | 2027           | 0               | C!I409       |
| RCEP D | 2022    | 2022           | 0               | D!D409       |

| FTA    | Periodo | Año  | Valor de origen | Fuente  |
|--------|---------|------|-----------------|---------|
| RCEP D | 2023    | 2023 | 0               | D!E409  |
| RCEP D | 2024    | 2024 | 0               | D!F409  |
| RCEP D | 2025    | 2025 | 0               | D!G409  |
| RCEP D | 2026    | 2026 | 0               | D!H409  |
| RCEP D | 2027    | 2027 | 0               | D!I409  |
| RCEP E | 2022    | 2022 | 0               | E!D409  |
| RCEP E | 2023    | 2023 | 0               | E!E409  |
| RCEP E | 2024    | 2024 | 0               | E!F409  |
| RCEP E | 2025    | 2025 | 0               | E!G409  |
| RCEP E | 2026    | 2026 | 0               | E!H409  |
| RCEP E | 2027    | 2027 | 0               | E!I409  |
| RCEP F | 2022    | 2022 | 0               | F!D409  |
| RCEP F | 2023    | 2023 | 0               | F!E409  |
| RCEP F | 2024    | 2024 | 0               | F!F409  |
| RCEP F | 2025    | 2025 | 0               | F!G409  |
| RCEP F | 2026    | 2026 | 0               | F!H409  |
| RCEP F | 2027    | 2027 | 0               | F!I409  |
| VIFTA  | 2024    | 2024 | *               | VI!F391 |
| VIFTA  | 2025    | 2025 | *               | VI!G391 |
| VIFTA  | 2026    | 2026 | *               | VI!H391 |
| VIFTA  | 2027    | 2027 | *               | VI!I391 |

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-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 |
| 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                   |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0303.81.00. 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 15% for 0303.81.00 was checked against BT2026 (cell BT2026!N414), 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)                             |

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.