Vietnam Tariff Intelligence

# Detalle del SA 0306.14.11

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|---|---|
| **Código SA** | 0306.14.11 |
| **Descripción** | 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 / - Frozen: / - - Crabs: / - - - Smoked: / - - - - Soft shell crabs |
| **Unidad** | kg |
| **Generado** | 18/11/2026 02:36:34 |
| **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/03061411/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 40.5 | 40,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K563 |
| Preferencial (NMF) | 27 | 27% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N563 |
| IVA | */5/8/10 | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q563 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ563 |
| 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, KR) | 0% (excepto MY, KR) | 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 |
| AHKFTA | 1 | 1% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VIFTA | * | * no elegible | Arancel consolidado 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!E560 |
| ATIGA | 2022 | 2022 | 0 | AT!E561 |
| ATIGA | 2023 | 2023 | 0 | AT!F561 |
| ATIGA | 2024 | 2024 | 0 | AT!G561 |
| ATIGA | 2025 | 2025 | 0 | AT!H561 |
| ATIGA | 2026 | 2026 | 0 | AT!I561 |
| ATIGA | 2027 | 2027 | 0 | AT!J561 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E563 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F563 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G563 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H563 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I563 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J563 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E563 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F563 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G563 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H563 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I563 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J563 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F561 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H560 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F563 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G563 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H563 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I563 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J563 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K563 |
| VKFTA | 2022 | 2022 | 0 | VK!E561 |
| VKFTA | 2023 | 2023 | 0 | VK!F561 |
| VKFTA | 2024 | 2024 | 0 | VK!G561 |
| VKFTA | 2025 | 2025 | 0 | VK!H561 |
| VKFTA | 2026 | 2026 | 0 | VK!I561 |
| VKFTA | 2027 | 2027 | 0 | VK!J561 |
| VCFTA | 2022 | 2022 | 5 | VC!D562 |
| VCFTA | 2023 | 2023 | 3 | VC!E562 |
| VCFTA | 2024 | 2024 | 0 | VC!F562 |
| VCFTA | 2025 | 2025 | 0 | VC!G562 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H562 |
| VCFTA | 2027 | 2027 | 0 | VC!I562 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D565 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E565 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F565 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G565 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H565 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I565 |
| VNCU | 2022 | 2022 | 0 | VNCU!D72 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E72 |
| AHKFTA | 2022 | 2022 | 2 | AKH!D562 |
| AHKFTA | 2023 | 2023 | 1 | AKH!E562 |
| AHKFTA | 2024 | 2024 | 1 | AKH!F562 |
| AHKFTA | 2025 | 2025 | 1 | AKH!G562 |
| AHKFTA | 2026 | 2026 | 1 | AKH!H562 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I562 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D562 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E562 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F562 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G562 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H562 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I562 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D564 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E564 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F564 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G564 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H564 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I564 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D562 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E562 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F562 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G562 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H562 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I562 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J562 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D561 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E561 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F561 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G561 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H561 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I561 |
| RCEP B | 2022 | 2022 | 0 | B!D561 |
| RCEP B | 2023 | 2023 | 0 | B!E561 |
| RCEP B | 2024 | 2024 | 0 | B!F561 |
| RCEP B | 2025 | 2025 | 0 | B!G561 |
| RCEP B | 2026 | 2026 | 0 | B!H561 |
| RCEP B | 2027 | 2027 | 0 | B!I561 |
| RCEP C | 2022 | 2022 | 0 | C!D561 |
| RCEP C | 2023 | 2023 | 0 | C!E561 |
| RCEP C | 2024 | 2024 | 0 | C!F561 |
| RCEP C | 2025 | 2025 | 0 | C!G561 |
| RCEP C | 2026 | 2026 | 0 | C!H561 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 0 | C!I561 |
| RCEP D | 2022 | 2022 | 0 | D!D561 |
| RCEP D | 2023 | 2023 | 0 | D!E561 |
| RCEP D | 2024 | 2024 | 0 | D!F561 |
| RCEP D | 2025 | 2025 | 0 | D!G561 |
| RCEP D | 2026 | 2026 | 0 | D!H561 |
| RCEP D | 2027 | 2027 | 0 | D!I561 |
| RCEP E | 2022 | 2022 | 0 | E!D561 |
| RCEP E | 2023 | 2023 | 0 | E!E561 |
| RCEP E | 2024 | 2024 | 0 | E!F561 |
| RCEP E | 2025 | 2025 | 0 | E!G561 |
| RCEP E | 2026 | 2026 | 0 | E!H561 |
| RCEP E | 2027 | 2027 | 0 | E!I561 |
| RCEP F | 2022 | 2022 | 0 | F!D561 |
| RCEP F | 2023 | 2023 | 0 | F!E561 |
| RCEP F | 2024 | 2024 | 0 | F!F561 |
| RCEP F | 2025 | 2025 | 0 | F!G561 |
| RCEP F | 2026 | 2026 | 0 | F!H561 |
| RCEP F | 2027 | 2027 | 0 | F!I561 |
| VIFTA | 2024 | 2024 | * | VI!F540 |
| VIFTA | 2025 | 2025 | * | VI!G540 |
| VIFTA | 2026 | 2026 | * | VI!H540 |
| VIFTA | 2027 | 2027 | * | VI!I540 |

## 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): 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 0306.14 has 6 lines; 0306.14.11 is distinguished from its siblings by: Soft shell crabs. | 0306.14.19 Other; 0306.14.91 Swimming crabs (crabs of the family Portunidae); 0306.14.92 King crabs (crabs of the family Lithodidae); 0306.14.93 Snow crabs (crabs of the family Origoniidae); 0306.14.99 Other | 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 | 0306.14.11 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 0306.14.11 | 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 0306.14.11. 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 27% for 0306.14.11 was checked against BT2026 (cell BT2026!N563), 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)* |

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.