Vietnam Tariff Intelligence

Detalle del SA 0306.14.92

Código SA	0306.14.92
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: / - - - Other: / - - - - King crabs (crabs of the family Lithodidae)
Unidad	kg
Generado	11/11/2026 19:06:59
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/03061492/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	4.5	4,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K567
Preferencial (NMF)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N567
IVA	*/5/8/10	* / 5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q567
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ567
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	1/0	1 / 0 (varios tipos)	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Requiere interpretación
VIFTA	*/0	* / 0 (varios tipos)	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Requiere interpretación
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!E564
ATIGA	2022	2022	0	AT!E565
ATIGA	2023	2023	0	AT!F565
ATIGA	2024	2024	0	AT!G565
ATIGA	2025	2025	0	AT!H565
ATIGA	2026	2026	0	AT!I565
ATIGA	2027	2027	0	AT!J565
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E567
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F567
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G567
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H567

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I567
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J567
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E567
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F567
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G567
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H567
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I567
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J567
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F565
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H564
AIFTA	30/12/2022	2022	0	AI!F567
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G567
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H567
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I567
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J567
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K567
VKFTA	2022	2022	0	VK!E565
VKFTA	2023	2023	0	VK!F565
VKFTA	2024	2024	0	VK!G565
VKFTA	2025	2025	0	VK!H565
VKFTA	2026	2026	0	VK!I565
VKFTA	2027	2027	0	VK!J565
VCFTA	2022	2022	5	VC!D566
VCFTA	2023	2023	3	VC!E566
VCFTA	2024	2024	0	VC!F566
VCFTA	2025	2025	0	VC!G566

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H566
VCFTA	2027	2027	0	VC!I566
VN-EAEU	2022	2022	0	EAV!D569
VN-EAEU	2023	2023	0	EAV!E569
VN-EAEU	2024	2024	0	EAV!F569
VN-EAEU	2025	2025	0	EAV!G569
VN-EAEU	2026	2026	0	EAV!H569
VN-EAEU	2027	2027	0	EAV!I569
VNCU	2022	2022	0	VNCU!D76
VNCU	2023 - 2027		0	VNCU!E76
AHKFTA	2022	2022		AKH!568
AHKFTA	2023	2023		AKH!568
AHKFTA	2024	2024		AKH!568
AHKFTA	2025	2025		AKH!568
AHKFTA	2026	2026		AKH!568
AHKFTA	2027	2027		AKH!568
EVFTA	2022	2022	0	EV-NK!D566
EVFTA	2023	2023	0	EV-NK!E566
EVFTA	2024	2024	0	EV-NK!F566
EVFTA	2025	2025	0	EV-NK!G566
EVFTA	2026	2026	0	EV-NK!H566
EVFTA	2027	2027	0	EV-NK!I566
UKVFTA	2022	2022	0	UKV!D568
UKVFTA	2023	2023	0	UKV!E568
UKVFTA	2024	2024	0	UKV!F568
UKVFTA	2025	2025	0	UKV!G568

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2026	2026	0	UKV!H568
UKVFTA	2027	2027	0	UKV!I568
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D566
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E566
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F566
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G566
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H566
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I566
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J566
RCEP A	2022	2022	0	RCEPT-A!D565
RCEP A	2023	2023	0	RCEPT-A!E565
RCEP A	2024	2024	0	RCEPT-A!F565
RCEP A	2025	2025	0	RCEPT-A!G565
RCEP A	2026	2026	0	RCEPT-A!H565
RCEP A	2027	2027	0	RCEPT-A!I565
RCEP B	2022	2022	0	B!D565
RCEP B	2023	2023	0	B!E565
RCEP B	2024	2024	0	B!F565
RCEP B	2025	2025	0	B!G565
RCEP B	2026	2026	0	B!H565
RCEP B	2027	2027	0	B!I565
RCEP C	2022	2022	0	C!D565
RCEP C	2023	2023	0	C!E565
RCEP C	2024	2024	0	C!F565
RCEP C	2025	2025	0	C!G565
RCEP C	2026	2026	0	C!H565

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2027	2027	0	C!I565
RCEP D	2022	2022	0	D!D565
RCEP D	2023	2023	0	D!E565
RCEP D	2024	2024	0	D!F565
RCEP D	2025	2025	0	D!G565
RCEP D	2026	2026	0	D!H565
RCEP D	2027	2027	0	D!I565
RCEP E	2022	2022	0	E!D565
RCEP E	2023	2023	0	E!E565
RCEP E	2024	2024	0	E!F565
RCEP E	2025	2025	0	E!G565
RCEP E	2026	2026	0	E!H565
RCEP E	2027	2027	0	E!I565
RCEP F	2022	2022	0	F!D565
RCEP F	2023	2023	0	F!E565
RCEP F	2024	2024	0	F!F565
RCEP F	2025	2025	0	F!G565
RCEP F	2026	2026	0	F!H565
RCEP F	2027	2027	0	F!I565
VIFTA	2024	2024		VI!546
VIFTA	2025	2025		VI!546
VIFTA	2026	2026		VI!546
VIFTA	2027	2027		VI!546

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; 0306.14.92 is distinguished from its siblings by: King crabs (crabs of the family Lithodidae).	0306.14.11 Soft shell crabs; 0306.14.19 Other; 0306.14.91 Swimming crabs (crabs of the family Portunidae); 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	0306.14.92 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 0306.14.92	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 0306.14.92. 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 3% for 0306.14.92 was checked against BT2026 (cell BT2026!N567), 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.