Vietnam Tariff Intelligence

Detalle del SA 0306.92.29

Código SA	0306.92.29
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 / - Other: / - - Lobsters (Homarus spp.): / - - - In airtight containers for retail sale: / - - - - Other
Unidad	kg
Generado	31/10/2026 10:00:21
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/03069229/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K634
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N634
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q634
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ634
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
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
AHKFTA	2	2%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	2	2%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	10	10%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E631
ATIGA	2022	2022	0	AT!E632
ATIGA	2023	2023	0	AT!F632
ATIGA	2024	2024	0	AT!G632
ATIGA	2025	2025	0	AT!H632
ATIGA	2026	2026	0	AT!I632
ATIGA	2027	2027	0	AT!J632
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E634
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F634
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G634
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H634

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I634
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J634
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E634
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F634
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G634
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H634
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I634
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J634
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F632
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H631
AIFTA	30/12/2022	2022	0	AI!F634
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G634
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H634
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I634
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J634
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K634
VKFTA	2022	2022	0	VK!E632
VKFTA	2023	2023	0	VK!F632
VKFTA	2024	2024	0	VK!G632
VKFTA	2025	2025	0	VK!H632
VKFTA	2026	2026	0	VK!I632
VKFTA	2027	2027	0	VK!J632
VCFTA	2022	2022	11	VC!D633
VCFTA	2023	2023	9	VC!E633
VCFTA	2024	2024	6	VC!F633
VCFTA	2025	2025	4	VC!G633

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	2	VC!H633
VCFTA	2027	2027	0	VC!I633
VN-EAEU	2022	2022	0	EAV!D636
VN-EAEU	2023	2023	0	EAV!E636
VN-EAEU	2024	2024	0	EAV!F636
VN-EAEU	2025	2025	0	EAV!G636
VN-EAEU	2026	2026	0	EAV!H636
VN-EAEU	2027	2027	0	EAV!I636
AHKFTA	2022	2022	6	AKH!D641
AHKFTA	2023	2023	4	AKH!E641
AHKFTA	2024	2024	4	AKH!F641
AHKFTA	2025	2025	2	AKH!G641
AHKFTA	2026	2026	2	AKH!H641
AHKFTA	2027	2027	0	AKH!I641
EVFTA	2022	2022	2,5	EV-NK!D633
EVFTA	2023	2023	0	EV-NK!E633
EVFTA	2024	2024	0	EV-NK!F633
EVFTA	2025	2025	0	EV-NK!G633
EVFTA	2026	2026	0	EV-NK!H633
EVFTA	2027	2027	0	EV-NK!I633
UKVFTA	2022	2022	2,5	UKV!D635
UKVFTA	2023	2023	0	UKV!E635
UKVFTA	2024	2024	0	UKV!F635
UKVFTA	2025	2025	0	UKV!G635
UKVFTA	2026	2026	0	UKV!H635
UKVFTA	2027	2027	0	UKV!I635

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D633
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E633
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F633
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G633
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H633
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I633
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J633
RCEP A	2022	2022	0	RCEPT-A!D632
RCEP A	2023	2023	0	RCEPT-A!E632
RCEP A	2024	2024	0	RCEPT-A!F632
RCEP A	2025	2025	0	RCEPT-A!G632
RCEP A	2026	2026	0	RCEPT-A!H632
RCEP A	2027	2027	0	RCEPT-A!I632
RCEP B	2022	2022	0	B!D632
RCEP B	2023	2023	0	B!E632
RCEP B	2024	2024	0	B!F632
RCEP B	2025	2025	0	B!G632
RCEP B	2026	2026	0	B!H632
RCEP B	2027	2027	0	B!I632
RCEP C	2022	2022	0	C!D632
RCEP C	2023	2023	0	C!E632
RCEP C	2024	2024	0	C!F632
RCEP C	2025	2025	0	C!G632
RCEP C	2026	2026	0	C!H632
RCEP C	2027	2027	0	C!I632
RCEP D	2022	2022	0	D!D632

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E632
RCEP D	2024	2024	0	D!F632
RCEP D	2025	2025	0	D!G632
RCEP D	2026	2026	0	D!H632
RCEP D	2027	2027	0	D!I632
RCEP E	2022	2022	0	E!D632
RCEP E	2023	2023	0	E!E632
RCEP E	2024	2024	0	E!F632
RCEP E	2025	2025	0	E!G632
RCEP E	2026	2026	0	E!H632
RCEP E	2027	2027	0	E!I632
RCEP F	2022	2022	0	F!D632
RCEP F	2023	2023	0	F!E632
RCEP F	2024	2024	0	F!F632
RCEP F	2025	2025	0	F!G632
RCEP F	2026	2026	0	F!H632
RCEP F	2027	2027	0	F!I632
VIFTA	2024	2024	10	VI!F619
VIFTA	2025	2025	10	VI!G619
VIFTA	2026	2026	10	VI!H619
VIFTA	2027	2027	10	VI!I619

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
FTA-013	YELLOW	FTA rate not lower than MFN	VIFTA 10%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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 0306.92 has 4 lines; 0306.92.29 is distinguished from its siblings by: Other.	0306.92.21 Smoked; 0306.92.31 Smoked; 0306.92.39 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 "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 0306.92.29. 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 10% for 0306.92.29 was checked against BT2026 (cell BT2026!N634), 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.