

Detalle del SA 0307.49.29

|                        |                                                                                                                                                                                                                                                                                           |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0307.49.29                                                                                                                                                                                                                                                                                |
| Descripción            | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process / - Cuttle fish and squid: / - - Other: / - - - Dried, salted or in brine: / - - - Other |
| Unidad                 | kg                                                                                                                                                                                                                                                                                        |
| Generado               | 01/11/2026 15:49:22                                                                                                                                                                                                                                                                       |
| 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/03074929/">https://mail.vietnamtariff.com/hs-code/03074929/</a>                                                                                                                                                                           |

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!K703  |
| Preferencial (NMF)               | 10              | 10%                           | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N703  |
| IVA                              | *5/8/10         | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q703  |
| Impuesto especial al consumo     |                 | Sin datos                     |                |            |              |
| Impuesto ambiental               |                 | Sin datos                     |                |            |              |
| Derecho de exportación           | 0               | 0%                            | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ703 |
| 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 |
| 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 |
| RCEP (Anexo A) | 5      | 5%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                |     |               |                            |      |                                   |                |                 |
|----------------|-----|---------------|----------------------------|------|-----------------------------------|----------------|-----------------|
| RCEP (Anexo B) | 5   | 5%            | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo C) | 5   | 5%            | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo E) | 5   | 5%            | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo F) | 5   | 5%            | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem      |
| RCEP (Anexo D) | 5,5 | 5,5%          | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/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 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!E701 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E702 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F702 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G702 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H702 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I702 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J702 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E704 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F704 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G704 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H704 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente    |
|---------|----------------------------------------|------|-----------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I704   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J704   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E706   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F706   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G706   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H706   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I706   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J706   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F708   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H703 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F704   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G704   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H704   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I704   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J704   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K704   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E702   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F702   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G702   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H702   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I702   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J702   |
| VCFTA   | 2022                                   | 2022 | 8               | VC!D713   |
| VCFTA   | 2023                                   | 2023 | 6               | VC!E713   |
| VCFTA   | 2024                                   | 2024 | 5               | VC!F713   |
| VCFTA   | 2025                                   | 2025 | 3               | VC!G713   |

| FTA     | Periodo | Año  | Valor de origen | Fuente     |
|---------|---------|------|-----------------|------------|
| VCFTA   | 2026    | 2026 | 2               | VC!H713    |
| VCFTA   | 2027    | 2027 | 0               | VC!I713    |
| VN-EAEU | 2022    | 2022 | 2,7             | EAV!D710   |
| VN-EAEU | 2023    | 2023 | 1,8             | EAV!E710   |
| VN-EAEU | 2024    | 2024 | 0,9             | EAV!F710   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G710   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H710   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I710   |
| AHKFTA  | 2022    | 2022 | 6               | AKH!D719   |
| AHKFTA  | 2023    | 2023 | 4               | AKH!E719   |
| AHKFTA  | 2024    | 2024 | 4               | AKH!F719   |
| AHKFTA  | 2025    | 2025 | 2               | AKH!G719   |
| AHKFTA  | 2026    | 2026 | 2               | AKH!H719   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I719   |
| EVFTA   | 2022    | 2022 | 2,5             | EV-NK!D703 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E703 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F703 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G703 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H703 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I703 |
| UKVFTA  | 2022    | 2022 | 2,5             | UKV!D705   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E705   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F705   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G705   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H705   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I705   |

| FTA    | Periodo | Año            | Valor de origen | Fuente       |
|--------|---------|----------------|-----------------|--------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D703   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E703   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F703   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G703   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H703   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I703   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J703   |
| RCEP A | 2022    | 2022           | 9               | RCEPT-A!D706 |
| RCEP A | 2023    | 2023           | 8               | RCEPT-A!E706 |
| RCEP A | 2024    | 2024           | 7               | RCEPT-A!F706 |
| RCEP A | 2025    | 2025           | 6               | RCEPT-A!G706 |
| RCEP A | 2026    | 2026           | 5               | RCEPT-A!H706 |
| RCEP A | 2027    | 2027           | 4               | RCEPT-A!I706 |
| RCEP B | 2022    | 2022           | 9               | B!D706       |
| RCEP B | 2023    | 2023           | 8               | B!E706       |
| RCEP B | 2024    | 2024           | 7               | B!F706       |
| RCEP B | 2025    | 2025           | 6               | B!G706       |
| RCEP B | 2026    | 2026           | 5               | B!H706       |
| RCEP B | 2027    | 2027           | 4               | B!I706       |
| RCEP C | 2022    | 2022           | 9               | C!D706       |
| RCEP C | 2023    | 2023           | 8               | C!E706       |
| RCEP C | 2024    | 2024           | 7               | C!F706       |
| RCEP C | 2025    | 2025           | 6               | C!G706       |
| RCEP C | 2026    | 2026           | 5               | C!H706       |
| RCEP C | 2027    | 2027           | 4               | C!I706       |
| RCEP D | 2022    | 2022           | 9,1             | D!D706       |

| FTA    | Periodo | Año  | Valor de origen | Fuente  |
|--------|---------|------|-----------------|---------|
| RCEP D | 2023    | 2023 | 8,2             | D!E706  |
| RCEP D | 2024    | 2024 | 7,3             | D!F706  |
| RCEP D | 2025    | 2025 | 6,4             | D!G706  |
| RCEP D | 2026    | 2026 | 5,5             | D!H706  |
| RCEP D | 2027    | 2027 | 4,5             | D!I706  |
| RCEP E | 2022    | 2022 | 9               | E!D706  |
| RCEP E | 2023    | 2023 | 8               | E!E706  |
| RCEP E | 2024    | 2024 | 7               | E!F706  |
| RCEP E | 2025    | 2025 | 6               | E!G706  |
| RCEP E | 2026    | 2026 | 5               | E!H706  |
| RCEP E | 2027    | 2027 | 4               | E!I706  |
| RCEP F | 2022    | 2022 | 9               | F!D706  |
| RCEP F | 2023    | 2023 | 8               | F!E706  |
| RCEP F | 2024    | 2024 | 7               | F!F706  |
| RCEP F | 2025    | 2025 | 6               | F!G706  |
| RCEP F | 2026    | 2026 | 5               | F!H706  |
| RCEP F | 2027    | 2027 | 4               | F!I706  |
| VIFTA  | 2024    | 2024 | *               | VI!F692 |
| VIFTA  | 2025    | 2025 | *               | VI!G692 |
| VIFTA  | 2026    | 2026 | *               | VI!H692 |
| VIFTA  | 2027    | 2027 | *               | VI!I692 |

Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                          |                                   |                                                                                                          |                                                         |
|---------|--------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------|
| 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,<br>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 0307.49 has 4 lines; 0307.49.29 is distinguished from its siblings by: Other.                                                           | 0307.49.21 Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.); 0307.49.31 Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.); 0307.49.39 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 "*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 0307.49.29. 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 0307.49.29 was checked against BT2026 (cell BT2026!N703), 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 )

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.