Vietnam Tariff Intelligence

Detalle del SA 0307.91.20

Código SA	0307.91.20
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 / - Other: / - - Live, fresh or chilled: / - - - Fresh or chilled
Unidad	kg
Generado	04/11/2026 16:00:19
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/03079120/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K746
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N746
IVA	*/5/8/10	* / 5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q746
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ746
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
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/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
VIFTA	0	0%	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
VCFTA	2	2%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E744
ATIGA	2022	2022	0	AT!E745
ATIGA	2023	2023	0	AT!F745
ATIGA	2024	2024	0	AT!G745
ATIGA	2025	2025	0	AT!H745
ATIGA	2026	2026	0	AT!I745
ATIGA	2027	2027	0	AT!J745
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E747
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F747
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G747
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H747

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I747
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J747
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E749
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F749
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G749
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H749
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I749
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J749
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F751
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H746
AIFTA	30/12/2022	2022	0	AI!F747
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G747
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H747
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I747
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J747
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K747
VKFTA	2022	2022	0	VK!E745
VKFTA	2023	2023	0	VK!F745
VKFTA	2024	2024	0	VK!G745
VKFTA	2025	2025	0	VK!H745
VKFTA	2026	2026	0	VK!I745
VKFTA	2027	2027	0	VK!J745
VCFTA	2022	2022	8	VC!D756
VCFTA	2023	2023	6	VC!E756
VCFTA	2024	2024	5	VC!F756
VCFTA	2025	2025	3	VC!G756

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	2	VC!H756
VCFTA	2027	2027	0	VC!I756
VN-EAEU	2022	2022	0	EAV!D753
VN-EAEU	2023	2023	0	EAV!E753
VN-EAEU	2024	2024	0	EAV!F753
VN-EAEU	2025	2025	0	EAV!G753
VN-EAEU	2026	2026	0	EAV!H753
VN-EAEU	2027	2027	0	EAV!I753
AHKFTA	2022	2022	0	AKH!D762
AHKFTA	2023	2023	0	AKH!E762
AHKFTA	2024	2024	0	AKH!F762
AHKFTA	2025	2025	0	AKH!G762
AHKFTA	2026	2026	0	AKH!H762
AHKFTA	2027	2027	0	AKH!I762
EVFTA	2022	2022	0	EV-NK!D746
EVFTA	2023	2023	0	EV-NK!E746
EVFTA	2024	2024	0	EV-NK!F746
EVFTA	2025	2025	0	EV-NK!G746
EVFTA	2026	2026	0	EV-NK!H746
EVFTA	2027	2027	0	EV-NK!I746
UKVFTA	2022	2022	0	UKV!D748
UKVFTA	2023	2023	0	UKV!E748
UKVFTA	2024	2024	0	UKV!F748
UKVFTA	2025	2025	0	UKV!G748
UKVFTA	2026	2026	0	UKV!H748
UKVFTA	2027	2027	0	UKV!I748

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D746
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E746
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F746
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G746
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H746
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I746
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J746
RCEP A	2022	2022	0	RCEPT-A!D749
RCEP A	2023	2023	0	RCEPT-A!E749
RCEP A	2024	2024	0	RCEPT-A!F749
RCEP A	2025	2025	0	RCEPT-A!G749
RCEP A	2026	2026	0	RCEPT-A!H749
RCEP A	2027	2027	0	RCEPT-A!I749
RCEP B	2022	2022	0	B!D749
RCEP B	2023	2023	0	B!E749
RCEP B	2024	2024	0	B!F749
RCEP B	2025	2025	0	B!G749
RCEP B	2026	2026	0	B!H749
RCEP B	2027	2027	0	B!I749
RCEP C	2022	2022	0	C!D749
RCEP C	2023	2023	0	C!E749
RCEP C	2024	2024	0	C!F749
RCEP C	2025	2025	0	C!G749
RCEP C	2026	2026	0	C!H749
RCEP C	2027	2027	0	C!I749
RCEP D	2022	2022	0	D!D749

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E749
RCEP D	2024	2024	0	D!F749
RCEP D	2025	2025	0	D!G749
RCEP D	2026	2026	0	D!H749
RCEP D	2027	2027	0	D!I749
RCEP E	2022	2022	0	E!D749
RCEP E	2023	2023	0	E!E749
RCEP E	2024	2024	0	E!F749
RCEP E	2025	2025	0	E!G749
RCEP E	2026	2026	0	E!H749
RCEP E	2027	2027	0	E!I749
RCEP F	2022	2022	0	F!D749
RCEP F	2023	2023	0	F!E749
RCEP F	2024	2024	0	F!F749
RCEP F	2025	2025	0	F!G749
RCEP F	2026	2026	0	F!H749
RCEP F	2027	2027	0	F!I749
VIFTA	2024	2024	0	VI!F735
VIFTA	2025	2025	0	VI!G735
VIFTA	2026	2026	0	VI!H735
VIFTA	2027	2027	0	VI!I735

Asesoría y advertencias

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

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
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
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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	VCFTA 2%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		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 0307.91 has 2 lines; 0307.91.20 is distinguished from its siblings by: Fresh or chilled.	0307.91.10 Live	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 0307.91.20. 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 0% for 0307.91.20 was checked against BT2026 (cell BT2026!N746), 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)
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)
Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)
Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)

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.