

Detalle del SA 0308.90.10

Código SA	0308.90.10
Descripción	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process / - Other: / - - Live
Unidad	kg
Generado	01/11/2026 03:36:27
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/03089010/

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!K775
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N775
IVA	*5/8/10	* / 5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q775
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ775
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
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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!E774
ATIGA	2022	2022	0	AT!E775
ATIGA	2023	2023	0	AT!F775
ATIGA	2024	2024	0	AT!G775
ATIGA	2025	2025	0	AT!H775
ATIGA	2026	2026	0	AT!I775
ATIGA	2027	2027	0	AT!J775
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E777
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F777
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G777
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H777

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I777
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J777
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E779
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F779
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G779
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H779
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I779
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J779
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F781
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H776
AIFTA	30/12/2022	2022	0	AI!F777
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G777
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H777
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I777
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J777
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K777
VKFTA	2022	2022	0	VK!E775
VKFTA	2023	2023	0	VK!F775
VKFTA	2024	2024	0	VK!G775
VKFTA	2025	2025	0	VK!H775
VKFTA	2026	2026	0	VK!I775
VKFTA	2027	2027	0	VK!J775
VCFTA	2022	2022	8	VC!D786
VCFTA	2023	2023	6	VC!E786
VCFTA	2024	2024	5	VC!F786
VCFTA	2025	2025	3	VC!G786

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	2	VC!H786
VCFTA	2027	2027	0	VC!I786
VN-EAEU	2022	2022	0	EAV!D783
VN-EAEU	2023	2023	0	EAV!E783
VN-EAEU	2024	2024	0	EAV!F783
VN-EAEU	2025	2025	0	EAV!G783
VN-EAEU	2026	2026	0	EAV!H783
VN-EAEU	2027	2027	0	EAV!I783
AHKFTA	2022	2022	0	AKH!D792
AHKFTA	2023	2023	0	AKH!E792
AHKFTA	2024	2024	0	AKH!F792
AHKFTA	2025	2025	0	AKH!G792
AHKFTA	2026	2026	0	AKH!H792
AHKFTA	2027	2027	0	AKH!I792
EVFTA	2022	2022	0	EV-NK!D776
EVFTA	2023	2023	0	EV-NK!E776
EVFTA	2024	2024	0	EV-NK!F776
EVFTA	2025	2025	0	EV-NK!G776
EVFTA	2026	2026	0	EV-NK!H776
EVFTA	2027	2027	0	EV-NK!I776
UKVFTA	2022	2022	0	UKV!D778
UKVFTA	2023	2023	0	UKV!E778
UKVFTA	2024	2024	0	UKV!F778
UKVFTA	2025	2025	0	UKV!G778
UKVFTA	2026	2026	0	UKV!H778
UKVFTA	2027	2027	0	UKV!I778

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D776
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E776
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F776
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G776
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H776
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I776
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J776
RCEP A	2022	2022	0	RCEPT-A!D779
RCEP A	2023	2023	0	RCEPT-A!E779
RCEP A	2024	2024	0	RCEPT-A!F779
RCEP A	2025	2025	0	RCEPT-A!G779
RCEP A	2026	2026	0	RCEPT-A!H779
RCEP A	2027	2027	0	RCEPT-A!I779
RCEP B	2022	2022	0	B!D779
RCEP B	2023	2023	0	B!E779
RCEP B	2024	2024	0	B!F779
RCEP B	2025	2025	0	B!G779
RCEP B	2026	2026	0	B!H779
RCEP B	2027	2027	0	B!I779
RCEP C	2022	2022	0	C!D779
RCEP C	2023	2023	0	C!E779
RCEP C	2024	2024	0	C!F779
RCEP C	2025	2025	0	C!G779
RCEP C	2026	2026	0	C!H779
RCEP C	2027	2027	0	C!I779
RCEP D	2022	2022	0	D!D779

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E779
RCEP D	2024	2024	0	D!F779
RCEP D	2025	2025	0	D!G779
RCEP D	2026	2026	0	D!H779
RCEP D	2027	2027	0	D!I779
RCEP E	2022	2022	0	E!D779
RCEP E	2023	2023	0	E!E779
RCEP E	2024	2024	0	E!F779
RCEP E	2025	2025	0	E!G779
RCEP E	2026	2026	0	E!H779
RCEP E	2027	2027	0	E!I779
RCEP F	2022	2022	0	F!D779
RCEP F	2023	2023	0	F!E779
RCEP F	2024	2024	0	F!F779
RCEP F	2025	2025	0	F!G779
RCEP F	2026	2026	0	F!H779
RCEP F	2027	2027	0	F!I779
VIFTA	2024	2024	0	VI!F764
VIFTA	2025	2025	0	VI!G764
VIFTA	2026	2026	0	VI!H764
VIFTA	2027	2027	0	VI!I764

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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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-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
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 0308.90 has 5 lines; 0308.90.10 is distinguished from its siblings by: Live.	0308.90.20 Fresh or chilled; 0308.90.30 Frozen; 0308.90.40 Dried, salted or in brine; 0308.90.50 Smoked	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 0308.90.10. 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 0308.90.10 was checked against BT2026 (cell BT2026!N775), 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)
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.