Vietnam Tariff Intelligence

Detalle del SA 0308.90.50

Código SA	0308.90.50
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: / - - Smoked
Unidad	kg
Generado	11/11/2026 20:02:39
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/03089050/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	37.5	37,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K779
Preferencial (NMF)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N779
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q779
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ779
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

ACFTA	0 (-MM)	0% (excepto MM)	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
AANZFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	16	16%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	16,7	16,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo B)	16,7	16,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	16,7	16,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17,5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo C)	18,8	18,8%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	25	25%	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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E778
ATIGA	2022	2022	0	AT!E779
ATIGA	2023	2023	0	AT!F779
ATIGA	2024	2024	0	AT!G779
ATIGA	2025	2025	0	AT!H779
ATIGA	2026	2026	0	AT!I779
ATIGA	2027	2027	0	AT!J779
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E781
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F781
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G781
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H781

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I781
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J781
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E783
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F783
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G783
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H783
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I783
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J783
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F785
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H780
AIFTA	30/12/2022	2022	5	AI!F781
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G781
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H781
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I781
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J781
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K781
VKFTA	2022	2022	0	VK!E779
VKFTA	2023	2023	0	VK!F779
VKFTA	2024	2024	0	VK!G779
VKFTA	2025	2025	0	VK!H779
VKFTA	2026	2026	0	VK!I779
VKFTA	2027	2027	0	VK!J779
VCFTA	2022	2022	25	VC!D790
VCFTA	2023	2023	25	VC!E790
VCFTA	2024	2024	16	VC!F790
VCFTA	2025	2025	16	VC!G790

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	16	VC!H790
VCFTA	2027	2027	16	VC!I790
VN-EAEU	2022	2022	0	EAV!D787
VN-EAEU	2023	2023	0	EAV!E787
VN-EAEU	2024	2024	0	EAV!F787
VN-EAEU	2025	2025	0	EAV!G787
VN-EAEU	2026	2026	0	EAV!H787
VN-EAEU	2027	2027	0	EAV!I787
AHKFTA	2022	2022	15	AKH!D796
AHKFTA	2023	2023	10	AKH!E796
AHKFTA	2024	2024	10	AKH!F796
AHKFTA	2025	2025	5	AKH!G796
AHKFTA	2026	2026	5	AKH!H796
AHKFTA	2027	2027	0	AKH!I796
EVFTA	2022	2022	6,2	EV-NK!D780
EVFTA	2023	2023	0	EV-NK!E780
EVFTA	2024	2024	0	EV-NK!F780
EVFTA	2025	2025	0	EV-NK!G780
EVFTA	2026	2026	0	EV-NK!H780
EVFTA	2027	2027	0	EV-NK!I780
UKVFTA	2022	2022	6,2	UKV!D782
UKVFTA	2023	2023	0	UKV!E782
UKVFTA	2024	2024	0	UKV!F782
UKVFTA	2025	2025	0	UKV!G782
UKVFTA	2026	2026	0	UKV!H782
UKVFTA	2027	2027	0	UKV!I782

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D780
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E780
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F780
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G780
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H780
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I780
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J780
RCEP A	2022	2022	23,3	RCEPT-A!D783
RCEP A	2023	2023	21,7	RCEPT-A!E783
RCEP A	2024	2024	20	RCEPT-A!F783
RCEP A	2025	2025	18,3	RCEPT-A!G783
RCEP A	2026	2026	16,7	RCEPT-A!H783
RCEP A	2027	2027	15	RCEPT-A!I783
RCEP B	2022	2022	23,3	B!D783
RCEP B	2023	2023	21,7	B!E783
RCEP B	2024	2024	20	B!F783
RCEP B	2025	2025	18,3	B!G783
RCEP B	2026	2026	16,7	B!H783
RCEP B	2027	2027	15	B!I783
RCEP C	2022	2022	23,8	C!D783
RCEP C	2023	2023	22,5	C!E783
RCEP C	2024	2024	21,3	C!F783
RCEP C	2025	2025	20	C!G783
RCEP C	2026	2026	18,8	C!H783
RCEP C	2027	2027	17,5	C!I783
RCEP D	2022	2022	25	D!D783

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	25	D!E783
RCEP D	2024	2024	25	D!F783
RCEP D	2025	2025	25	D!G783
RCEP D	2026	2026	25	D!H783
RCEP D	2027	2027	25	D!I783
RCEP E	2022	2022	25	E!D783
RCEP E	2023	2023	25	E!E783
RCEP E	2024	2024	25	E!F783
RCEP E	2025	2025	25	E!G783
RCEP E	2026	2026	25	E!H783
RCEP E	2027	2027	25	E!I783
RCEP F	2022	2022	23,3	F!D783
RCEP F	2023	2023	21,7	F!E783
RCEP F	2024	2024	20	F!F783
RCEP F	2025	2025	18,3	F!G783
RCEP F	2026	2026	16,7	F!H783
RCEP F	2027	2027	15	F!I783
VIFTA	2024	2024	22.5	VI!F768
VIFTA	2025	2025	20	VI!G768
VIFTA	2026	2026	17.5	VI!H768
VIFTA	2027	2027	15	VI!I768

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
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	RCEP (Anexo D) 25%, RCEP (Anexo E) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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; 0308.90.50 is distinguished from its siblings by: Smoked.	0308.90.10 Live; 0308.90.20 Fresh or chilled; 0308.90.30 Frozen; 0308.90.40 Dried, salted or in brine	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 0308.90.50. 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 25% for 0308.90.50 was checked against BT2026 (cell BT2026!N779), 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)*

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.