Vietnam Tariff Intelligence

# Detalle del SA 0203.12.00

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|---|---|
| **Código SA** | 0203.12.00 |
| **Descripción** | Meat of swine, fresh, chilled or frozen / - Fresh or chilled: / - - Hams, shoulders and cuts thereof, with bone in |
| **Unidad** | kg |
| **Generado** | 04/11/2026 15:57:59 |
| **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://vietnamtariff.com/hs-code/02031200/ |

## 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!K124 |
| Preferencial (NMF) | 25 | 25% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N124 |
| IVA | */5/8/10 | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q124 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| 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 |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| 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(-LA, PH, KR, TH) | 0% (excepto LA, PH, KR, TH) | 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 |
| 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 |
| CPTPP | 2,7; M: 5,4 | 2,7% · M: 5.4% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| AHKFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VCFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| EVFTA | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 7,5 | 7,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo B) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 12,5 | 12,5% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 13,6 | 13,6% | 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!E116 |
| ATIGA | 2022 | 2022 | 0 | AT!E117 |
| ATIGA | 2023 | 2023 | 0 | AT!F117 |
| ATIGA | 2024 | 2024 | 0 | AT!G117 |
| ATIGA | 2025 | 2025 | 0 | AT!H117 |
| ATIGA | 2026 | 2026 | 0 | AT!I117 |
| ATIGA | 2027 | 2027 | 0 | AT!J117 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E119 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F119 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G119 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H119 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I119 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J119 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E117 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F117 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G117 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H117 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I117 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J117 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F117 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H116 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F119 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G119 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H119 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I119 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J119 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K119 |
| VKFTA | 2022 | 2022 | 0 | VK!E117 |
| VKFTA | 2023 | 2023 | 0 | VK!F117 |
| VKFTA | 2024 | 2024 | 0 | VK!G117 |
| VKFTA | 2025 | 2025 | 0 | VK!H117 |
| VKFTA | 2026 | 2026 | 0 | VK!I117 |
| VKFTA | 2027 | 2027 | 0 | VK!J117 |
| VCFTA | 2022 | 2022 | 12 | VC!D118 |
| VCFTA | 2023 | 2023 | 11 | VC!E118 |
| VCFTA | 2024 | 2024 | 9 | VC!F118 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 7 | VC!G118 |
| VCFTA | 2026 | 2026 | 5 | VC!H118 |
| VCFTA | 2027 | 2027 | 4 | VC!I118 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D119 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E119 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F119 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G119 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H119 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I119 |
| AHKFTA | 2022 | 2022 | 15 | AKH!D118 |
| AHKFTA | 2023 | 2023 | 10 | AKH!E118 |
| AHKFTA | 2024 | 2024 | 10 | AKH!F118 |
| AHKFTA | 2025 | 2025 | 5 | AKH!G118 |
| AHKFTA | 2026 | 2026 | 5 | AKH!H118 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I118 |
| EVFTA | 2022 | 2022 | 17,5 | EV-NK!D116 |
| EVFTA | 2023 | 2023 | 15 | EV-NK!E116 |
| EVFTA | 2024 | 2024 | 12,5 | EV-NK!F116 |
| EVFTA | 2025 | 2025 | 10 | EV-NK!G116 |
| EVFTA | 2026 | 2026 | 7,5 | EV-NK!H116 |
| EVFTA | 2027 | 2027 | 5 | EV-NK!I116 |
| UKVFTA | 2022 | 2022 | 17,5 | UKV!D118 |
| UKVFTA | 2023 | 2023 | 15 | UKV!E118 |
| UKVFTA | 2024 | 2024 | 12,5 | UKV!F118 |
| UKVFTA | 2025 | 2025 | 10 | UKV!G118 |
| UKVFTA | 2026 | 2026 | 7,5 | UKV!H118 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 5 | UKV!I118 |
| CPTPP | (I) | 2021 (DERIVED) | 16,2 | CPTPP!D118 |
| CPTPP | (II) | 2022 (DERIVED) | 13,5 | CPTPP!E118 |
| CPTPP | (III) | 2023 (DERIVED) | 10,8 | CPTPP!F118 |
| CPTPP | (IV) | 2024 (DERIVED) | 8,1 | CPTPP!G118 |
| CPTPP | (V) | 2025 (DERIVED) | 5,4 | CPTPP!H118 |
| CPTPP | (VI) | 2026 (DERIVED) | 2,7 | CPTPP!I118 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J118 |
| RCEP A | 2022 | 2022 | 22,5 | RCEPT-A!D117 |
| RCEP A | 2023 | 2023 | 20 | RCEPT-A!E117 |
| RCEP A | 2024 | 2024 | 17,5 | RCEPT-A!F117 |
| RCEP A | 2025 | 2025 | 15 | RCEPT-A!G117 |
| RCEP A | 2026 | 2026 | 12,5 | RCEPT-A!H117 |
| RCEP A | 2027 | 2027 | 10 | RCEPT-A!I117 |
| RCEP B | 2022 | 2022 | 22,5 | B!D117 |
| RCEP B | 2023 | 2023 | 20 | B!E117 |
| RCEP B | 2024 | 2024 | 17,5 | B!F117 |
| RCEP B | 2025 | 2025 | 15 | B!G117 |
| RCEP B | 2026 | 2026 | 12,5 | B!H117 |
| RCEP B | 2027 | 2027 | 10 | B!I117 |
| RCEP C | 2022 | 2022 | 22,5 | C!D117 |
| RCEP C | 2023 | 2023 | 20 | C!E117 |
| RCEP C | 2024 | 2024 | 17,5 | C!F117 |
| RCEP C | 2025 | 2025 | 15 | C!G117 |
| RCEP C | 2026 | 2026 | 12,5 | C!H117 |
| RCEP C | 2027 | 2027 | 10 | C!I117 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 22,7 | D!D117 |
| RCEP D | 2023 | 2023 | 20,5 | D!E117 |
| RCEP D | 2024 | 2024 | 18,2 | D!F117 |
| RCEP D | 2025 | 2025 | 15,9 | D!G117 |
| RCEP D | 2026 | 2026 | 13,6 | D!H117 |
| RCEP D | 2027 | 2027 | 11,4 | D!I117 |
| RCEP E | 2022 | 2022 | 22,5 | E!D117 |
| RCEP E | 2023 | 2023 | 20 | E!E117 |
| RCEP E | 2024 | 2024 | 17,5 | E!F117 |
| RCEP E | 2025 | 2025 | 15 | E!G117 |
| RCEP E | 2026 | 2026 | 12,5 | E!H117 |
| RCEP E | 2027 | 2027 | 10 | E!I117 |
| RCEP F | 2022 | 2022 | 22,5 | F!D117 |
| RCEP F | 2023 | 2023 | 20 | F!E117 |
| RCEP F | 2024 | 2024 | 17,5 | F!F117 |
| RCEP F | 2025 | 2025 | 15 | F!G117 |
| RCEP F | 2026 | 2026 | 12,5 | F!H117 |
| RCEP F | 2027 | 2027 | 10 | F!I117 |
| VIFTA | 2024 | 2024 | * | VI!F108 |
| VIFTA | 2025 | 2025 | * | VI!G108 |
| VIFTA | 2026 | 2026 | * | VI!H108 |
| VIFTA | 2027 | 2027 | * | VI!I108 |

## 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 trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1) | | 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): 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-009 | YELLOW | CPTPP: separate "M:" rate | The CPTPP cell "2,7; M: 5,4" has a general 2,7% and an "M:" 5.4% rate (commonly read as the Mexico schedule – verify). | | 115/2022/NĐ-CP | Confirm the CPTPP schedule for the origin under Decree 115/2022/NĐ-CP. | No verificado – requiere comprobación |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | CPTPP: consolidated BT2026 shows "2,7; M: 5,4", the FTA schedule for period (VI) shows "2,7". | | 115/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | 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 0203.12.00. 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 0203.12.00 was checked against BT2026 (cell BT2026!N124), 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 |
|---|
| 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 trên cạn phải kiểm dịch (01/2024/TT-BNNPTNT M1) |

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.