Vietnam Tariff Intelligence

# Detalle del SA 0303.25.00

| | |
|---|---|
| **Código SA** | 0303.25.00 |
| **Descripción** | Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 / - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding edible fish offal of subheadings 0303.91 to 0303.99: / - - Carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.) |
| **Unidad** | kg |
| **Generado** | 03/11/2026 02:41:03 |
| **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/03032500/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 30 | 30% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K371 |
| Preferencial (NMF) | 20 | 20% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N371 |
| IVA | */5/8/10 | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q371 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ371 |
| 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 | 0% | 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(-KR, TH) | 0% (excepto 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 |
| 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 | 4 | 4% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/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 |
| VCFTA | 5 | 5% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 10 | 10% | 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) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 10 | 10% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 10,9 | 10,9% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| AIFTA | 15 | 15% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/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!E365 |
| ATIGA | 2022 | 2022 | 0 | AT!E366 |
| ATIGA | 2023 | 2023 | 0 | AT!F366 |
| ATIGA | 2024 | 2024 | 0 | AT!G366 |
| ATIGA | 2025 | 2025 | 0 | AT!H366 |
| ATIGA | 2026 | 2026 | 0 | AT!I366 |
| ATIGA | 2027 | 2027 | 0 | AT!J366 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E368 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F368 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G368 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H368 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I368 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J368 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E366 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F366 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G366 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H366 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I366 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J366 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F366 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AANZ!H365 |
| AIFTA | 30/12/2022 | 2022 | 18 | AI!F368 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 17 | AI!G368 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 16 | AI!H368 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 15 | AI!I368 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 15 | AI!J368 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 15 | AI!K368 |
| VKFTA | 2022 | 2022 | 0 | VK!E366 |
| VKFTA | 2023 | 2023 | 0 | VK!F366 |
| VKFTA | 2024 | 2024 | 0 | VK!G366 |
| VKFTA | 2025 | 2025 | 0 | VK!H366 |
| VKFTA | 2026 | 2026 | 0 | VK!I366 |
| VKFTA | 2027 | 2027 | 0 | VK!J366 |
| VCFTA | 2022 | 2022 | 8 | VC!D367 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2023 | 2023 | 6 | VC!E367 |
| VCFTA | 2024 | 2024 | 5 | VC!F367 |
| VCFTA | 2025 | 2025 | 5 | VC!G367 |
| VCFTA | 2026 | 2026 | 5 | VC!H367 |
| VCFTA | 2027 | 2027 | 5 | VC!I367 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D368 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E368 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F368 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G368 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H368 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I368 |
| AHKFTA | 2022 | 2022 | 12 | AKH!D367 |
| AHKFTA | 2023 | 2023 | 8 | AKH!E367 |
| AHKFTA | 2024 | 2024 | 8 | AKH!F367 |
| AHKFTA | 2025 | 2025 | 4 | AKH!G367 |
| AHKFTA | 2026 | 2026 | 4 | AKH!H367 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I367 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D365 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E365 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F365 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G365 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H365 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I365 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D367 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E367 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F367 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2025 | 2025 | 0 | UKV!G367 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H367 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I367 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D367 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E367 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F367 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G367 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H367 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I367 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J367 |
| RCEP A | 2022 | 2022 | 18 | RCEPT-A!D366 |
| RCEP A | 2023 | 2023 | 16 | RCEPT-A!E366 |
| RCEP A | 2024 | 2024 | 14 | RCEPT-A!F366 |
| RCEP A | 2025 | 2025 | 12 | RCEPT-A!G366 |
| RCEP A | 2026 | 2026 | 10 | RCEPT-A!H366 |
| RCEP A | 2027 | 2027 | 8 | RCEPT-A!I366 |
| RCEP B | 2022 | 2022 | 18 | B!D366 |
| RCEP B | 2023 | 2023 | 16 | B!E366 |
| RCEP B | 2024 | 2024 | 14 | B!F366 |
| RCEP B | 2025 | 2025 | 12 | B!G366 |
| RCEP B | 2026 | 2026 | 10 | B!H366 |
| RCEP B | 2027 | 2027 | 8 | B!I366 |
| RCEP C | 2022 | 2022 | 18 | C!D366 |
| RCEP C | 2023 | 2023 | 16 | C!E366 |
| RCEP C | 2024 | 2024 | 14 | C!F366 |
| RCEP C | 2025 | 2025 | 12 | C!G366 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2026 | 2026 | 10 | C!H366 |
| RCEP C | 2027 | 2027 | 8 | C!I366 |
| RCEP D | 2022 | 2022 | 18,2 | D!D366 |
| RCEP D | 2023 | 2023 | 16,4 | D!E366 |
| RCEP D | 2024 | 2024 | 14,5 | D!F366 |
| RCEP D | 2025 | 2025 | 12,7 | D!G366 |
| RCEP D | 2026 | 2026 | 10,9 | D!H366 |
| RCEP D | 2027 | 2027 | 9,1 | D!I366 |
| RCEP E | 2022 | 2022 | 18 | E!D366 |
| RCEP E | 2023 | 2023 | 16 | E!E366 |
| RCEP E | 2024 | 2024 | 14 | E!F366 |
| RCEP E | 2025 | 2025 | 12 | E!G366 |
| RCEP E | 2026 | 2026 | 10 | E!H366 |
| RCEP E | 2027 | 2027 | 8 | E!I366 |
| RCEP F | 2022 | 2022 | 18 | F!D366 |
| RCEP F | 2023 | 2023 | 16 | F!E366 |
| RCEP F | 2024 | 2024 | 14 | F!F366 |
| RCEP F | 2025 | 2025 | 12 | F!G366 |
| RCEP F | 2026 | 2026 | 10 | F!H366 |
| RCEP F | 2027 | 2027 | 8 | F!I366 |
| VIFTA | 2024 | 2024 | * | VI!F348 |
| VIFTA | 2025 | 2025 | * | VI!G348 |
| VIFTA | 2026 | 2026 | * | VI!H348 |
| VIFTA | 2027 | 2027 | * | VI!I348 |

## 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 |
| 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 0303.25.00. 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 20% for 0303.25.00 was checked against BT2026 (cell BT2026!N371), 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 |
|---|
| 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.