

Detalle del SA 0304.69.00

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0304.69.00                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Descripción            | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen / - Frozen fillets of 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.): / - - Other |
| Unidad                 | kg                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Generado               | 31/10/2026 03:41:38                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 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                 | <a href="https://vietnamtariff.com/hs-code/03046900/">https://vietnamtariff.com/hs-code/03046900/</a>                                                                                                                                                                                                                                                                                                                                                                                                                           |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                       | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-------------------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 22.5            | 22,5%                         | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K468  |
| Preferencial (NMF)               | 15              | 15%                           | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N468  |
| IVA                              | */5/8/10        | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q468  |
| Impuesto especial al consumo     |                 | Sin datos                     |                |            |              |
| Impuesto ambiental               |                 | Sin datos                     |                |            |              |
| Derecho de exportación           | 0               | 0%                            | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ468 |
| 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(-MY, TH) | 0% (excepto MY, 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         | 3          | 3%                  | 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) | 7,5        | 7,5%                | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 7,5        | 7,5%                | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |

|                |     |           |                            |                         |                                   |                |            |
|----------------|-----|-----------|----------------------------|-------------------------|-----------------------------------|----------------|------------|
| RCEP (Anexo C) | 7,5 | 7,5%      | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 7,5 | 7,5%      | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 7,5 | 7,5%      | Arancel consolidado BT2026 | 2026                    | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 8,2 | 8,2%      | 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 |
| VIFTA          | 15  | 15%       | 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  |

Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente  |
|-------|----------------------------------------|------|-----------------|---------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E463 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E464 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F464 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G464 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H464 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I464 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J464 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E466 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F466 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G466 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H466 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente    |
|---------|----------------------------------------|------|-----------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I466   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J466   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E466   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F466   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G466   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H466   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I466   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J466   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F464   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5               | AANZ!H463 |
| AIFTA   | 30/12/2022                             | 2022 | 18              | AI!F466   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 17              | AI!G466   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 16              | AI!H466   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 15              | AI!I466   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 15              | AI!J466   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 15              | AI!K466   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E464   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F464   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G464   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H464   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I464   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J464   |
| VCFTA   | 2022                                   | 2022 | 8               | VC!D465   |
| VCFTA   | 2023                                   | 2023 | 7               | VC!E465   |
| VCFTA   | 2024                                   | 2024 | 5               | VC!F465   |
| VCFTA   | 2025                                   | 2025 | 5               | VC!G465   |

| FTA     | Periodo | Año  | Valor de origen | Fuente     |
|---------|---------|------|-----------------|------------|
| VCFTA   | 2026    | 2026 | 5               | VC!H465    |
| VCFTA   | 2027    | 2027 | 5               | VC!I465    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D468   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E468   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F468   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G468   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H468   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I468   |
| AHKFTA  | 2022    | 2022 | 9               | AKH!D465   |
| AHKFTA  | 2023    | 2023 | 6               | AKH!E465   |
| AHKFTA  | 2024    | 2024 | 6               | AKH!F465   |
| AHKFTA  | 2025    | 2025 | 3               | AKH!G465   |
| AHKFTA  | 2026    | 2026 | 3               | AKH!H465   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I465   |
| EVFTA   | 2022    | 2022 | 3,7             | EV-NK!D465 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E465 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F465 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G465 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H465 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I465 |
| UKVFTA  | 2022    | 2022 | 3,7             | UKV!D467   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E467   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F467   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G467   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H467   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I467   |

| FTA    | Periodo | Año            | Valor de origen | Fuente       |
|--------|---------|----------------|-----------------|--------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D465   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E465   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F465   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G465   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H465   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I465   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J465   |
| RCEP A | 2022    | 2022           | 13,5            | RCEPT-A!D464 |
| RCEP A | 2023    | 2023           | 12              | RCEPT-A!E464 |
| RCEP A | 2024    | 2024           | 10,5            | RCEPT-A!F464 |
| RCEP A | 2025    | 2025           | 9               | RCEPT-A!G464 |
| RCEP A | 2026    | 2026           | 7,5             | RCEPT-A!H464 |
| RCEP A | 2027    | 2027           | 6               | RCEPT-A!I464 |
| RCEP B | 2022    | 2022           | 13,5            | B!D464       |
| RCEP B | 2023    | 2023           | 12              | B!E464       |
| RCEP B | 2024    | 2024           | 10,5            | B!F464       |
| RCEP B | 2025    | 2025           | 9               | B!G464       |
| RCEP B | 2026    | 2026           | 7,5             | B!H464       |
| RCEP B | 2027    | 2027           | 6               | B!I464       |
| RCEP C | 2022    | 2022           | 13,5            | C!D464       |
| RCEP C | 2023    | 2023           | 12              | C!E464       |
| RCEP C | 2024    | 2024           | 10,5            | C!F464       |
| RCEP C | 2025    | 2025           | 9               | C!G464       |
| RCEP C | 2026    | 2026           | 7,5             | C!H464       |
| RCEP C | 2027    | 2027           | 6               | C!I464       |
| RCEP D | 2022    | 2022           | 13,6            | D!D464       |

| FTA    | Periodo | Año  | Valor de origen | Fuente  |
|--------|---------|------|-----------------|---------|
| RCEP D | 2023    | 2023 | 12,3            | D!E464  |
| RCEP D | 2024    | 2024 | 10,9            | D!F464  |
| RCEP D | 2025    | 2025 | 9,5             | D!G464  |
| RCEP D | 2026    | 2026 | 8,2             | D!H464  |
| RCEP D | 2027    | 2027 | 6,8             | D!I464  |
| RCEP E | 2022    | 2022 | 13,5            | E!D464  |
| RCEP E | 2023    | 2023 | 12              | E!E464  |
| RCEP E | 2024    | 2024 | 10,5            | E!F464  |
| RCEP E | 2025    | 2025 | 9               | E!G464  |
| RCEP E | 2026    | 2026 | 7,5             | E!H464  |
| RCEP E | 2027    | 2027 | 6               | E!I464  |
| RCEP F | 2022    | 2022 | 13,5            | F!D464  |
| RCEP F | 2023    | 2023 | 12              | F!E464  |
| RCEP F | 2024    | 2024 | 10,5            | F!F464  |
| RCEP F | 2025    | 2025 | 9               | F!G464  |
| RCEP F | 2026    | 2026 | 7,5             | F!H464  |
| RCEP F | 2027    | 2027 | 6               | F!I464  |
| VIFTA  | 2024    | 2024 | 15              | VI!F445 |
| VIFTA  | 2025    | 2025 | 15              | VI!G445 |
| VIFTA  | 2026    | 2026 | 15              | VI!H445 |
| VIFTA  | 2027    | 2027 | 15              | VI!I445 |

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): 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                                | AIFTA 15%, VIFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving. | MFN 15% |                    | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | 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 0304.69.00. 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 15% for 0304.69.00 was checked against BT2026 (cell BT2026!N468), 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 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.