Vietnam Tariff Intelligence

Detalle del SA 0306.15.00

Código SA	0306.15.00
Descripción	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine / - Frozen: / - - Norway lobsters (Nephrops norvegicus)
Unidad	kg
Generado	03/11/2026 04:44:46
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/03061500/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K570
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N570
IVA	*/5/8/10	* / 5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q570
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ570
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
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	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
AHKFTA	2	2%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	2	2%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo C)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	5	5%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	5,5	5,5%	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
AIFTA	15	15%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
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!E567
ATIGA	2022	2022	0	AT!E568
ATIGA	2023	2023	0	AT!F568
ATIGA	2024	2024	0	AT!G568
ATIGA	2025	2025	0	AT!H568
ATIGA	2026	2026	0	AT!I568
ATIGA	2027	2027	0	AT!J568
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E570
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F570
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G570
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H570

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I570
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J570
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E570
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F570
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G570
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H570
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I570
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J570
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F568
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H567
AIFTA	30/12/2022	2022	18	AI!F570
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G570
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H570
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I570
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J570
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K570
VKFTA	2022	2022	0	VK!E568
VKFTA	2023	2023	0	VK!F568
VKFTA	2024	2024	0	VK!G568
VKFTA	2025	2025	0	VK!H568
VKFTA	2026	2026	0	VK!I568
VKFTA	2027	2027	0	VK!J568
VCFTA	2022	2022	11	VC!D569
VCFTA	2023	2023	9	VC!E569
VCFTA	2024	2024	6	VC!F569
VCFTA	2025	2025	4	VC!G569

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	2	VC!H569
VCFTA	2027	2027	0	VC!I569
VN-EAEU	2022	2022	2,7	EAV!D572
VN-EAEU	2023	2023	1,8	EAV!E572
VN-EAEU	2024	2024	0,9	EAV!F572
VN-EAEU	2025	2025	0	EAV!G572
VN-EAEU	2026	2026	0	EAV!H572
VN-EAEU	2027	2027	0	EAV!I572
AHKFTA	2022	2022	6	AKH!D577
AHKFTA	2023	2023	4	AKH!E577
AHKFTA	2024	2024	4	AKH!F577
AHKFTA	2025	2025	2	AKH!G577
AHKFTA	2026	2026	2	AKH!H577
AHKFTA	2027	2027	0	AKH!I577
EVFTA	2022	2022	2,5	EV-NK!D569
EVFTA	2023	2023	0	EV-NK!E569
EVFTA	2024	2024	0	EV-NK!F569
EVFTA	2025	2025	0	EV-NK!G569
EVFTA	2026	2026	0	EV-NK!H569
EVFTA	2027	2027	0	EV-NK!I569
UKVFTA	2022	2022	2,5	UKV!D571
UKVFTA	2023	2023	0	UKV!E571
UKVFTA	2024	2024	0	UKV!F571
UKVFTA	2025	2025	0	UKV!G571
UKVFTA	2026	2026	0	UKV!H571
UKVFTA	2027	2027	0	UKV!I571

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D569
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E569
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F569
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G569
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H569
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I569
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J569
RCEP A	2022	2022	9	RCEPT-A!D568
RCEP A	2023	2023	8	RCEPT-A!E568
RCEP A	2024	2024	7	RCEPT-A!F568
RCEP A	2025	2025	6	RCEPT-A!G568
RCEP A	2026	2026	5	RCEPT-A!H568
RCEP A	2027	2027	4	RCEPT-A!I568
RCEP B	2022	2022	9	B!D568
RCEP B	2023	2023	8	B!E568
RCEP B	2024	2024	7	B!F568
RCEP B	2025	2025	6	B!G568
RCEP B	2026	2026	5	B!H568
RCEP B	2027	2027	4	B!I568
RCEP C	2022	2022	9	C!D568
RCEP C	2023	2023	8	C!E568
RCEP C	2024	2024	7	C!F568
RCEP C	2025	2025	6	C!G568
RCEP C	2026	2026	5	C!H568
RCEP C	2027	2027	4	C!I568
RCEP D	2022	2022	9,1	D!D568

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	8,2	D!E568
RCEP D	2024	2024	7,3	D!F568
RCEP D	2025	2025	6,4	D!G568
RCEP D	2026	2026	5,5	D!H568
RCEP D	2027	2027	4,5	D!I568
RCEP E	2022	2022	9	E!D568
RCEP E	2023	2023	8	E!E568
RCEP E	2024	2024	7	E!F568
RCEP E	2025	2025	6	E!G568
RCEP E	2026	2026	5	E!H568
RCEP E	2027	2027	4	E!I568
RCEP F	2022	2022	9	F!D568
RCEP F	2023	2023	8	F!E568
RCEP F	2024	2024	7	F!F568
RCEP F	2025	2025	6	F!G568
RCEP F	2026	2026	5	F!H568
RCEP F	2027	2027	4	F!I568
VIFTA	2024	2024	*	VI!F555
VIFTA	2025	2025	*	VI!G555
VIFTA	2026	2026	*	VI!H555
VIFTA	2027	2027	*	VI!I555

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
FTA-013	YELLOW	FTA rate not lower than MFN	AIFTA 15%: the preferential rate is equal to or higher than the MFN rate (10%) in the source tariff – claiming the FTA brings no saving.	MFN 10%		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
HS-005	BLUE	Chapter 98 equivalent exists	0306.15.00 corresponds to Chapter 98 code 9804.15.00 (specific MFN: 27%). Applies only if Chapter 98 conditions are met.	- - Tôm hùm Na Uy (Nephrops norvegicus)	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0306.15.00. 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 10% for 0306.15.00 was checked against BT2026 (cell BT2026!N570), 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)
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.