

Detalle del SA 0306.33.11

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0306.33.11                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 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 / - Live, fresh or chilled: / - - Crabs: / - - - Blue crabs (Callinectes spp.) and Snow crabs (crabs of the family Oregoniidae): / - - - - Live |
| Unidad                 | kg                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Generado               | 31/10/2026 17:13:20                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 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/03063311/">https://vietnamtariff.com/hs-code/03063311/</a>                                                                                                                                                                                                                                                                                                                                                                               |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-----------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 5               | 5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K594  |
| Preferencial (NMF)               | 0               | 0%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N594  |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q594  |
| Impuesto especial al consumo     |                 | Sin datos             |                |            |              |
| Impuesto ambiental               |                 | Sin datos             |                |            |              |
| Derecho de exportación           | 0               | 0%                    | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ594 |
| 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 |
| AHKFTA         | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/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(-MY) | 0% (excepto MY) | 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 |
| RCEP (Anexo A) | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 0      | 0%              | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

|         |   |           |                               |                       |                       |                |               |
|---------|---|-----------|-------------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0 | 0%        | Arancel consolidado<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0 | 0%        | Arancel consolidado<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0 | 0%        | Arancel consolidado<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0 | 0%        | Arancel consolidado<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0 | 0%        | Arancel consolidado<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VNCU    | 0 | 0%        | Arancel consolidado<br>BT2026 | 2023 - 2027           | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad<br>valorem |
| VIFTA   | 0 | 0%        | Arancel consolidado<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>valorem |
| VN-CAM  |   | Sin datos | Sin datos                     |                       | S                     | 56/2026/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!E591 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E592 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F592 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G592 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H592 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I592 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J592 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E594 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F594 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G594 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H594 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente    |
|---------|----------------------------------------|------|-----------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I594   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J594   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4               | VJ!E594   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2               | VJ!F594   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G594   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H594   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I594   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J594   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F592   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H591 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F594   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G594   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H594   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I594   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J594   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K594   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E592   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F592   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G592   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H592   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I592   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J592   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D593   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E593   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F593   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G593   |

| FTA     | Periodo     | Año  | Valor de origen | Fuente     |
|---------|-------------|------|-----------------|------------|
| VCFTA   | 2026        | 2026 | 0               | VC!H593    |
| VCFTA   | 2027        | 2027 | 0               | VC!I593    |
| VN-EAEU | 2022        | 2022 | 0               | EAV!D596   |
| VN-EAEU | 2023        | 2023 | 0               | EAV!E596   |
| VN-EAEU | 2024        | 2024 | 0               | EAV!F596   |
| VN-EAEU | 2025        | 2025 | 0               | EAV!G596   |
| VN-EAEU | 2026        | 2026 | 0               | EAV!H596   |
| VN-EAEU | 2027        | 2027 | 0               | EAV!I596   |
| VNCU    | 2022        | 2022 | 0               | VNCU!D97   |
| VNCU    | 2023 - 2027 |      | 0               | VNCU!E97   |
| AHKFTA  | 2022        | 2022 | 0               | AKH!D601   |
| AHKFTA  | 2023        | 2023 | 0               | AKH!E601   |
| AHKFTA  | 2024        | 2024 | 0               | AKH!F601   |
| AHKFTA  | 2025        | 2025 | 0               | AKH!G601   |
| AHKFTA  | 2026        | 2026 | 0               | AKH!H601   |
| AHKFTA  | 2027        | 2027 | 0               | AKH!I601   |
| EVFTA   | 2022        | 2022 | 0               | EV-NK!D593 |
| EVFTA   | 2023        | 2023 | 0               | EV-NK!E593 |
| EVFTA   | 2024        | 2024 | 0               | EV-NK!F593 |
| EVFTA   | 2025        | 2025 | 0               | EV-NK!G593 |
| EVFTA   | 2026        | 2026 | 0               | EV-NK!H593 |
| EVFTA   | 2027        | 2027 | 0               | EV-NK!I593 |
| UKVFTA  | 2022        | 2022 | 0               | UKV!D595   |
| UKVFTA  | 2023        | 2023 | 0               | UKV!E595   |
| UKVFTA  | 2024        | 2024 | 0               | UKV!F595   |
| UKVFTA  | 2025        | 2025 | 0               | UKV!G595   |

| FTA    | Periodo | Año            | Valor de origen | Fuente       |
|--------|---------|----------------|-----------------|--------------|
| UKVFTA | 2026    | 2026           | 0               | UKV!H595     |
| UKVFTA | 2027    | 2027           | 0               | UKV!I595     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D593   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E593   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F593   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G593   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H593   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I593   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J593   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D592 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E592 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F592 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G592 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H592 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I592 |
| RCEP B | 2022    | 2022           | 0               | B!D592       |
| RCEP B | 2023    | 2023           | 0               | B!E592       |
| RCEP B | 2024    | 2024           | 0               | B!F592       |
| RCEP B | 2025    | 2025           | 0               | B!G592       |
| RCEP B | 2026    | 2026           | 0               | B!H592       |
| RCEP B | 2027    | 2027           | 0               | B!I592       |
| RCEP C | 2022    | 2022           | 0               | C!D592       |
| RCEP C | 2023    | 2023           | 0               | C!E592       |
| RCEP C | 2024    | 2024           | 0               | C!F592       |
| RCEP C | 2025    | 2025           | 0               | C!G592       |
| RCEP C | 2026    | 2026           | 0               | C!H592       |

| FTA    | Periodo | Año  | Valor de origen | Fuente  |
|--------|---------|------|-----------------|---------|
| RCEP C | 2027    | 2027 | 0               | C!I592  |
| RCEP D | 2022    | 2022 | 0               | D!D592  |
| RCEP D | 2023    | 2023 | 0               | D!E592  |
| RCEP D | 2024    | 2024 | 0               | D!F592  |
| RCEP D | 2025    | 2025 | 0               | D!G592  |
| RCEP D | 2026    | 2026 | 0               | D!H592  |
| RCEP D | 2027    | 2027 | 0               | D!I592  |
| RCEP E | 2022    | 2022 | 0               | E!D592  |
| RCEP E | 2023    | 2023 | 0               | E!E592  |
| RCEP E | 2024    | 2024 | 0               | E!F592  |
| RCEP E | 2025    | 2025 | 0               | E!G592  |
| RCEP E | 2026    | 2026 | 0               | E!H592  |
| RCEP E | 2027    | 2027 | 0               | E!I592  |
| RCEP F | 2022    | 2022 | 0               | F!D592  |
| RCEP F | 2023    | 2023 | 0               | F!E592  |
| RCEP F | 2024    | 2024 | 0               | F!F592  |
| RCEP F | 2025    | 2025 | 0               | F!G592  |
| RCEP F | 2026    | 2026 | 0               | F!H592  |
| RCEP F | 2027    | 2027 | 0               | F!I592  |
| VIFTA  | 2024    | 2024 | 0               | VI!F579 |
| VIFTA  | 2025    | 2025 | 0               | VI!G579 |
| VIFTA  | 2026    | 2026 | 0               | VI!H579 |
| VIFTA  | 2027    | 2027 | 0               | VI!I579 |

**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): Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)*                                                                  |                                                                           | 01/2024/TT-BNNPTNT             | Read the referenced instruments.                                                                        | Instrumento citado en la fuente; vigencia no verificada |
| HS-003           | YELLOW | Classification Review Required – similar lines exist | Subheading 0306.33 has 4 lines; 0306.33.11 is distinguished from its siblings by: Live.                                                            | 0306.33.12 Fresh or chilled; 0306.33.91 Live; 0306.33.92 Fresh or chilled | 31/2022/TT-BTC                 | Verify the distinguishing features; consider an advance classification ruling if uncertain.             | No verificado – requiere comprobación                   |
| HS-004           | YELLOW | HS code introduced in the 2023 nomenclature          | 0306.33.11 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.            | MOI: 0306.33.11                                                           | 31/2022/TT-BTC                 | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | 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                   |

| Código de riesgo | Nivel | Nombre del riesgo                                          | Descripción                                                                                        | Datos relacionados | Referencia jurídica | Acción recomendada                                                                                       | Estado de verificación                        |
|------------------|-------|------------------------------------------------------------|----------------------------------------------------------------------------------------------------|--------------------|---------------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| TR-004           | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 0306.33.11. 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 0% for 0306.33.11 was checked against BT2026 (cell BT2026!N594), 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)                                      |
| Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)*                                                                  |

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.