Vietnam Tariff Intelligence

# Detalle del SA 0306.36.21

| | |
|---|---|
| **Código SA** | 0306.36.21 |
| **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: / - - Other shrimps and prawns: / - - - Other, live: / - - - - Giant tiger prawns (Penaeus monodon) |
| **Unidad** | kg |
| **Generado** | 07/11/2026 08:40:27 |
| **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/03063621/ |

## 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!K611 |
| Preferencial (NMF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N611 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q611 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ611 |
| 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(-MY, KR) | 0% (excepto MY, KR) | 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 |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/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 |
| VNCU | 0 | 0% | Arancel consolidado BT2026 | 2023 - 2027 | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Ad valorem |
| AHKFTA | 2 | 2% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/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 |
| VIFTA | 5.7 | 5,7% | 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 |
| AIFTA | 15 | 15% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E608 |
| ATIGA | 2022 | 2022 | 0 | AT!E609 |
| ATIGA | 2023 | 2023 | 0 | AT!F609 |
| ATIGA | 2024 | 2024 | 0 | AT!G609 |
| ATIGA | 2025 | 2025 | 0 | AT!H609 |
| ATIGA | 2026 | 2026 | 0 | AT!I609 |
| ATIGA | 2027 | 2027 | 0 | AT!J609 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E611 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F611 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G611 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H611 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I611 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J611 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 4 | VJ!E611 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2 | VJ!F611 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G611 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H611 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I611 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J611 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F609 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H608 |
| AIFTA | 30/12/2022 | 2022 | 18 | AI!F611 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 17 | AI!G611 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 16 | AI!H611 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 15 | AI!I611 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 15 | AI!J611 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 15 | AI!K611 |
| VKFTA | 2022 | 2022 | 0 | VK!E609 |
| VKFTA | 2023 | 2023 | 0 | VK!F609 |
| VKFTA | 2024 | 2024 | 0 | VK!G609 |
| VKFTA | 2025 | 2025 | 0 | VK!H609 |
| VKFTA | 2026 | 2026 | 0 | VK!I609 |
| VKFTA | 2027 | 2027 | 0 | VK!J609 |
| VCFTA | 2022 | 2022 | 0 | VC!D610 |
| VCFTA | 2023 | 2023 | 0 | VC!E610 |
| VCFTA | 2024 | 2024 | 0 | VC!F610 |
| VCFTA | 2025 | 2025 | 0 | VC!G610 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H610 |
| VCFTA | 2027 | 2027 | 0 | VC!I610 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D613 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E613 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F613 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G613 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H613 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I613 |
| VNCU | 2022 | 2022 | 0 | VNCU!D113 |
| VNCU | 2023 - 2027 | | 0 | VNCU!E113 |
| AHKFTA | 2022 | 2022 | 6 | AKH!D618 |
| AHKFTA | 2023 | 2023 | 4 | AKH!E618 |
| AHKFTA | 2024 | 2024 | 4 | AKH!F618 |
| AHKFTA | 2025 | 2025 | 2 | AKH!G618 |
| AHKFTA | 2026 | 2026 | 2 | AKH!H618 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I618 |
| EVFTA | 2022 | 2022 | 2,5 | EV-NK!D610 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E610 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F610 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G610 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H610 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I610 |
| UKVFTA | 2022 | 2022 | 2,5 | UKV!D612 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E612 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F612 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G612 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2026 | 2026 | 0 | UKV!H612 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I612 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D610 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E610 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F610 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G610 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H610 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I610 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J610 |
| RCEP A | 2022 | 2022 | 9 | RCEPT-A!D609 |
| RCEP A | 2023 | 2023 | 8 | RCEPT-A!E609 |
| RCEP A | 2024 | 2024 | 7 | RCEPT-A!F609 |
| RCEP A | 2025 | 2025 | 6 | RCEPT-A!G609 |
| RCEP A | 2026 | 2026 | 5 | RCEPT-A!H609 |
| RCEP A | 2027 | 2027 | 4 | RCEPT-A!I609 |
| RCEP B | 2022 | 2022 | 9 | B!D609 |
| RCEP B | 2023 | 2023 | 8 | B!E609 |
| RCEP B | 2024 | 2024 | 7 | B!F609 |
| RCEP B | 2025 | 2025 | 6 | B!G609 |
| RCEP B | 2026 | 2026 | 5 | B!H609 |
| RCEP B | 2027 | 2027 | 4 | B!I609 |
| RCEP C | 2022 | 2022 | 9 | C!D609 |
| RCEP C | 2023 | 2023 | 8 | C!E609 |
| RCEP C | 2024 | 2024 | 7 | C!F609 |
| RCEP C | 2025 | 2025 | 6 | C!G609 |
| RCEP C | 2026 | 2026 | 5 | C!H609 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2027 | 2027 | 4 | C!I609 |
| RCEP D | 2022 | 2022 | 9,1 | D!D609 |
| RCEP D | 2023 | 2023 | 8,2 | D!E609 |
| RCEP D | 2024 | 2024 | 7,3 | D!F609 |
| RCEP D | 2025 | 2025 | 6,4 | D!G609 |
| RCEP D | 2026 | 2026 | 5,5 | D!H609 |
| RCEP D | 2027 | 2027 | 4,5 | D!I609 |
| RCEP E | 2022 | 2022 | 9 | E!D609 |
| RCEP E | 2023 | 2023 | 8 | E!E609 |
| RCEP E | 2024 | 2024 | 7 | E!F609 |
| RCEP E | 2025 | 2025 | 6 | E!G609 |
| RCEP E | 2026 | 2026 | 5 | E!H609 |
| RCEP E | 2027 | 2027 | 4 | E!I609 |
| RCEP F | 2022 | 2022 | 9 | F!D609 |
| RCEP F | 2023 | 2023 | 8 | F!E609 |
| RCEP F | 2024 | 2024 | 7 | F!F609 |
| RCEP F | 2025 | 2025 | 6 | F!G609 |
| RCEP F | 2026 | 2026 | 5 | F!H609 |
| RCEP F | 2027 | 2027 | 4 | F!I609 |
| VIFTA | 2024 | 2024 | 8.6 | VI!F596 |
| VIFTA | 2025 | 2025 | 7.1 | VI!G596 |
| VIFTA | 2026 | 2026 | 5.7 | VI!H596 |
| VIFTA | 2027 | 2027 | 4.3 | VI!I596 |

## 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 0306.36 has 12 lines; 0306.36.21 is distinguished from its siblings by: Giant tiger prawns (Penaeus monodon). | 0306.36.11 Giant tiger prawns (Penaeus monodon); 0306.36.12 Whiteleg shrimps (Litopenaeus vannamei); 0306.36.13 Giant river prawns (Macrobrachium rosenbergii); 0306.36.19 Other; 0306.36.22 Whiteleg shrimps (Litopenaeus vannamei); 0306.36.23 Giant river prawns (Macrobrachium rosenbergii) | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | 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 0306.36.21. 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 0306.36.21 was checked against BT2026 (cell BT2026!N611), 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.