

Detalle del SA 0306.36.22

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0306.36.22                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 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: / - - - - Whiteleg shrimps (Litopenaeus vannamei) |
| Unidad                 | kg                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Generado               | 31/10/2026 09:31:48                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 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/03063622/">https://vietnamtariff.com/hs-code/03063622/</a>                                                                                                                                                                                                                                                                                                                                                                  |

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!K612  |
| Preferencial (NMF)               | 10              | 10%                   | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N612  |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q612  |
| Impuesto especial al consumo     |                 | Sin datos             |                |            |              |
| Impuesto ambiental               |                 | Sin datos             |                |            |              |
| Derecho de exportación           | 0               | 0%                    | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ612 |
| 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!E609 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E610 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F610 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G610 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H610 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I610 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J610 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E612 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F612 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G612 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H612 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente    |
|---------|----------------------------------------|------|-----------------|-----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I612   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J612   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 4               | VJ!E612   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 2               | VJ!F612   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G612   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H612   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I612   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J612   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F610   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H609 |
| AIFTA   | 30/12/2022                             | 2022 | 18              | AI!F612   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 17              | AI!G612   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 16              | AI!H612   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 15              | AI!I612   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 15              | AI!J612   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 15              | AI!K612   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E610   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F610   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G610   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H610   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I610   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J610   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D611   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E611   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F611   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G611   |

| FTA     | Periodo     | Año  | Valor de origen | Fuente     |
|---------|-------------|------|-----------------|------------|
| VCFTA   | 2026        | 2026 | 0               | VC!H611    |
| VCFTA   | 2027        | 2027 | 0               | VC!I611    |
| VN-EAEU | 2022        | 2022 | 0               | EAV!D614   |
| VN-EAEU | 2023        | 2023 | 0               | EAV!E614   |
| VN-EAEU | 2024        | 2024 | 0               | EAV!F614   |
| VN-EAEU | 2025        | 2025 | 0               | EAV!G614   |
| VN-EAEU | 2026        | 2026 | 0               | EAV!H614   |
| VN-EAEU | 2027        | 2027 | 0               | EAV!I614   |
| VNCU    | 2022        | 2022 | 0               | VNCU!D114  |
| VNCU    | 2023 - 2027 |      | 0               | VNCU!E114  |
| AHKFTA  | 2022        | 2022 | 6               | AKH!D619   |
| AHKFTA  | 2023        | 2023 | 4               | AKH!E619   |
| AHKFTA  | 2024        | 2024 | 4               | AKH!F619   |
| AHKFTA  | 2025        | 2025 | 2               | AKH!G619   |
| AHKFTA  | 2026        | 2026 | 2               | AKH!H619   |
| AHKFTA  | 2027        | 2027 | 0               | AKH!I619   |
| EVFTA   | 2022        | 2022 | 2,5             | EV-NK!D611 |
| EVFTA   | 2023        | 2023 | 0               | EV-NK!E611 |
| EVFTA   | 2024        | 2024 | 0               | EV-NK!F611 |
| EVFTA   | 2025        | 2025 | 0               | EV-NK!G611 |
| EVFTA   | 2026        | 2026 | 0               | EV-NK!H611 |
| EVFTA   | 2027        | 2027 | 0               | EV-NK!I611 |
| UKVFTA  | 2022        | 2022 | 2,5             | UKV!D613   |
| UKVFTA  | 2023        | 2023 | 0               | UKV!E613   |
| UKVFTA  | 2024        | 2024 | 0               | UKV!F613   |
| UKVFTA  | 2025        | 2025 | 0               | UKV!G613   |

| FTA    | Periodo | Año            | Valor de origen | Fuente       |
|--------|---------|----------------|-----------------|--------------|
| UKVFTA | 2026    | 2026           | 0               | UKV!H613     |
| UKVFTA | 2027    | 2027           | 0               | UKV!I613     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D611   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E611   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F611   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G611   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H611   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I611   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J611   |
| RCEP A | 2022    | 2022           | 9               | RCEPT-A!D610 |
| RCEP A | 2023    | 2023           | 8               | RCEPT-A!E610 |
| RCEP A | 2024    | 2024           | 7               | RCEPT-A!F610 |
| RCEP A | 2025    | 2025           | 6               | RCEPT-A!G610 |
| RCEP A | 2026    | 2026           | 5               | RCEPT-A!H610 |
| RCEP A | 2027    | 2027           | 4               | RCEPT-A!I610 |
| RCEP B | 2022    | 2022           | 9               | B!D610       |
| RCEP B | 2023    | 2023           | 8               | B!E610       |
| RCEP B | 2024    | 2024           | 7               | B!F610       |
| RCEP B | 2025    | 2025           | 6               | B!G610       |
| RCEP B | 2026    | 2026           | 5               | B!H610       |
| RCEP B | 2027    | 2027           | 4               | B!I610       |
| RCEP C | 2022    | 2022           | 9               | C!D610       |
| RCEP C | 2023    | 2023           | 8               | C!E610       |
| RCEP C | 2024    | 2024           | 7               | C!F610       |
| RCEP C | 2025    | 2025           | 6               | C!G610       |
| RCEP C | 2026    | 2026           | 5               | C!H610       |

| FTA    | Periodo | Año  | Valor de origen | Fuente  |
|--------|---------|------|-----------------|---------|
| RCEP C | 2027    | 2027 | 4               | C!I610  |
| RCEP D | 2022    | 2022 | 9,1             | D!D610  |
| RCEP D | 2023    | 2023 | 8,2             | D!E610  |
| RCEP D | 2024    | 2024 | 7,3             | D!F610  |
| RCEP D | 2025    | 2025 | 6,4             | D!G610  |
| RCEP D | 2026    | 2026 | 5,5             | D!H610  |
| RCEP D | 2027    | 2027 | 4,5             | D!I610  |
| RCEP E | 2022    | 2022 | 9               | E!D610  |
| RCEP E | 2023    | 2023 | 8               | E!E610  |
| RCEP E | 2024    | 2024 | 7               | E!F610  |
| RCEP E | 2025    | 2025 | 6               | E!G610  |
| RCEP E | 2026    | 2026 | 5               | E!H610  |
| RCEP E | 2027    | 2027 | 4               | E!I610  |
| RCEP F | 2022    | 2022 | 9               | F!D610  |
| RCEP F | 2023    | 2023 | 8               | F!E610  |
| RCEP F | 2024    | 2024 | 7               | F!F610  |
| RCEP F | 2025    | 2025 | 6               | F!G610  |
| RCEP F | 2026    | 2026 | 5               | F!H610  |
| RCEP F | 2027    | 2027 | 4               | F!I610  |
| VIFTA  | 2024    | 2024 | 8.6             | VI!F597 |
| VIFTA  | 2025    | 2025 | 7.1             | VI!G597 |
| VIFTA  | 2026    | 2026 | 5.7             | VI!H597 |
| VIFTA  | 2027    | 2027 | 4.3             | VI!I597 |

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; 0306.36.22 is distinguished from its siblings by: Whiteleg shrimps (Litopenaeus vannamei).                        | 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; 0306.36.21 Giant tiger prawns (Penaeus monodon); 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 0306.36.22. 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 0306.36.22 was checked against BT2026 (cell BT2026!N612), 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.