

Detalle del SA 0306.93.21

Código SA	0306.93.21
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 / - Other: / - - Crabs: / - - - In airtight containers for retail sale: / - - - Smoked
Unidad	kg
Generado	31/10/2026 00:45:11
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/03069321/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	40.5	40,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K640
Preferencial (NMF)	27	27%	26/2023/NĐ-CP	2023-07-15	BT2026!N640
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q640
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ640
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
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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
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 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
VIFTA	10	10%	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

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E637
ATIGA	2022	2022	0	AT!E638
ATIGA	2023	2023	0	AT!F638
ATIGA	2024	2024	0	AT!G638
ATIGA	2025	2025	0	AT!H638
ATIGA	2026	2026	0	AT!I638
ATIGA	2027	2027	0	AT!J638
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E640
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F640
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G640
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H640

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I640
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J640
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E640
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F640
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G640
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H640
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I640
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J640
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F638
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H637
AIFTA	30/12/2022	2022	0	AI!F640
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G640
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H640
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I640
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J640
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K640
VKFTA	2022	2022	0	VK!E638
VKFTA	2023	2023	0	VK!F638
VKFTA	2024	2024	0	VK!G638
VKFTA	2025	2025	0	VK!H638
VKFTA	2026	2026	0	VK!I638
VKFTA	2027	2027	0	VK!J638
VCFTA	2022	2022	0	VC!D639
VCFTA	2023	2023	0	VC!E639
VCFTA	2024	2024	0	VC!F639
VCFTA	2025	2025	0	VC!G639

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H639
VCFTA	2027	2027	0	VC!I639
VN-EAEU	2022	2022	0	EAV!D642
VN-EAEU	2023	2023	0	EAV!E642
VN-EAEU	2024	2024	0	EAV!F642
VN-EAEU	2025	2025	0	EAV!G642
VN-EAEU	2026	2026	0	EAV!H642
VN-EAEU	2027	2027	0	EAV!I642
VNCU	2022	2022	0	VNCU!D135
VNCU	2023 - 2027		0	VNCU!E135
AHKFTA	2022	2022	6	AKH!D647
AHKFTA	2023	2023	4	AKH!E647
AHKFTA	2024	2024	4	AKH!F647
AHKFTA	2025	2025	2	AKH!G647
AHKFTA	2026	2026	2	AKH!H647
AHKFTA	2027	2027	0	AKH!I647
EVFTA	2022	2022	2,5	EV-NK!D639
EVFTA	2023	2023	0	EV-NK!E639
EVFTA	2024	2024	0	EV-NK!F639
EVFTA	2025	2025	0	EV-NK!G639
EVFTA	2026	2026	0	EV-NK!H639
EVFTA	2027	2027	0	EV-NK!I639
UKVFTA	2022	2022	2,5	UKV!D641
UKVFTA	2023	2023	0	UKV!E641
UKVFTA	2024	2024	0	UKV!F641
UKVFTA	2025	2025	0	UKV!G641

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2026	2026	0	UKV!H641
UKVFTA	2027	2027	0	UKV!I641
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D639
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E639
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F639
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G639
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H639
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I639
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J639
RCEP A	2022	2022	0	RCEPT-A!D638
RCEP A	2023	2023	0	RCEPT-A!E638
RCEP A	2024	2024	0	RCEPT-A!F638
RCEP A	2025	2025	0	RCEPT-A!G638
RCEP A	2026	2026	0	RCEPT-A!H638
RCEP A	2027	2027	0	RCEPT-A!I638
RCEP B	2022	2022	0	B!D638
RCEP B	2023	2023	0	B!E638
RCEP B	2024	2024	0	B!F638
RCEP B	2025	2025	0	B!G638
RCEP B	2026	2026	0	B!H638
RCEP B	2027	2027	0	B!I638
RCEP C	2022	2022	0	C!D638
RCEP C	2023	2023	0	C!E638
RCEP C	2024	2024	0	C!F638
RCEP C	2025	2025	0	C!G638
RCEP C	2026	2026	0	C!H638

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2027	2027	0	C!I638
RCEP D	2022	2022	0	D!D638
RCEP D	2023	2023	0	D!E638
RCEP D	2024	2024	0	D!F638
RCEP D	2025	2025	0	D!G638
RCEP D	2026	2026	0	D!H638
RCEP D	2027	2027	0	D!I638
RCEP E	2022	2022	0	E!D638
RCEP E	2023	2023	0	E!E638
RCEP E	2024	2024	0	E!F638
RCEP E	2025	2025	0	E!G638
RCEP E	2026	2026	0	E!H638
RCEP E	2027	2027	0	E!I638
RCEP F	2022	2022	0	F!D638
RCEP F	2023	2023	0	F!E638
RCEP F	2024	2024	0	F!F638
RCEP F	2025	2025	0	F!G638
RCEP F	2026	2026	0	F!H638
RCEP F	2027	2027	0	F!I638
VIFTA	2024	2024	10	VI!F625
VIFTA	2025	2025	10	VI!G625
VIFTA	2026	2026	10	VI!H625
VIFTA	2027	2027	10	VI!I625

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0306.93 has 4 lines; 0306.93.21 is distinguished from its siblings by: Smoked.	0306.93.29 Other; 0306.93.31 Smoked; 0306.93.39 Other	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0306.93.21. 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 27% for 0306.93.21 was checked against BT2026 (cell BT2026!N640), 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

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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.