

Detalle del SA 0307.22.00

|                        |                                                                                                                                                                                                                                                                         |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 0307.22.00                                                                                                                                                                                                                                                              |
| Descripción            | Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process / - Scallops and other molluscs of the family Pectinidae: / - - Frozen |
| Unidad                 | kg                                                                                                                                                                                                                                                                      |
| Generado               | 31/10/2026 09:11:22                                                                                                                                                                                                                                                     |
| 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/03072200/">https://vietnamtariff.com/hs-code/03072200/</a>                                                                                                                                                                   |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel                       | Base jurídica  | vigente    | Fuente       |
|----------------------------------|-----------------|-------------------------------|----------------|------------|--------------|
| Derecho de importación ordinario | 4.5             | 4,5%                          | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K677  |
| Preferencial (NMF)               | 3               | 3%                            | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N677  |
| IVA                              | *5/8/10         | * / 5 / 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q677  |
| Impuesto especial al consumo     |                 | Sin datos                     |                |            |              |
| Impuesto ambiental               |                 | Sin datos                     |                |            |              |
| Derecho de exportación           | 0               | 0%                            | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ677 |
| 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 |
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|

|                |   |    |                            |                                        |                                   |                |            |
|----------------|---|----|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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 |
| 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 |
| 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              |
| AANZFTA | 0/5      | 0 / 5 (varios tipos) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                  | 121/2022/NĐ-CP | Requiere interpretación |
| AHKFTA  | 1/0      | 1 / 0 (varios tipos) | Arancel consolidado BT2026 | 2026                                   | AHK                   | 123/2022/NĐ-CP | Requiere interpretación |
| AKFTA   | 0/0(-MY) | 0/0(-MY)             | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                    | 119/2022/NĐ-CP | Requiere interpretación |
| VCFTA   | 0/2      | 0 / 2 (varios tipos) | Arancel consolidado BT2026 | 2026                                   | VC                    | 112/2022/NĐ-CP | Requiere interpretación |
| VJEPA   | 0/0      | 0 / 0 (varios tipos) | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | JV · Form VJ          | 124/2022/NĐ-CP | Requiere interpretación |
| VIFTA   | */0      | * / 0 (varios tipos) | Arancel consolidado BT2026 | 2026                                   | Form VI (verify)      | 131/2024/NĐ-CP | Requiere interpretación |
| 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!E675 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E676 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F676 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G676 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H676 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I676 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J676 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 2               | AJ!E678 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F678 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G678 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H678 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente   |
|---------|----------------------------------------|------|-----------------|----------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I678  |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J678  |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 |                 | VJ!678   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 |                 | VJ!678   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 |                 | VJ!678   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 |                 | VJ!678   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 |                 | VJ!678   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 |                 | VJ!678   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      |                 | AK!676   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      |                 | AANZ!675 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F678  |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G678  |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H678  |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I678  |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J678  |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K678  |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E676  |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F676  |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G676  |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H676  |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I676  |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J676  |
| VCFTA   | 2022                                   | 2022 |                 | VC!681   |
| VCFTA   | 2023                                   | 2023 |                 | VC!681   |
| VCFTA   | 2024                                   | 2024 |                 | VC!681   |
| VCFTA   | 2025                                   | 2025 |                 | VC!681   |

| FTA     | Periodo     | Año  | Valor de origen | Fuente     |
|---------|-------------|------|-----------------|------------|
| VCFTA   | 2026        | 2026 |                 | VC!681     |
| VCFTA   | 2027        | 2027 |                 | VC!681     |
| VN-EAEU | 2022        | 2022 | 0               | EAV!D680   |
| VN-EAEU | 2023        | 2023 | 0               | EAV!E680   |
| VN-EAEU | 2024        | 2024 | 0               | EAV!F680   |
| VN-EAEU | 2025        | 2025 | 0               | EAV!G680   |
| VN-EAEU | 2026        | 2026 | 0               | EAV!H680   |
| VN-EAEU | 2027        | 2027 | 0               | EAV!I680   |
| VNCU    | 2022        | 2022 | 0               | VNCU!D161  |
| VNCU    | 2023 - 2027 |      | 0               | VNCU!E161  |
| AHKFTA  | 2022        | 2022 |                 | AKH!687    |
| AHKFTA  | 2023        | 2023 |                 | AKH!687    |
| AHKFTA  | 2024        | 2024 |                 | AKH!687    |
| AHKFTA  | 2025        | 2025 |                 | AKH!687    |
| AHKFTA  | 2026        | 2026 |                 | AKH!687    |
| AHKFTA  | 2027        | 2027 |                 | AKH!687    |
| EVFTA   | 2022        | 2022 | 0               | EV-NK!D677 |
| EVFTA   | 2023        | 2023 | 0               | EV-NK!E677 |
| EVFTA   | 2024        | 2024 | 0               | EV-NK!F677 |
| EVFTA   | 2025        | 2025 | 0               | EV-NK!G677 |
| EVFTA   | 2026        | 2026 | 0               | EV-NK!H677 |
| EVFTA   | 2027        | 2027 | 0               | EV-NK!I677 |
| UKVFTA  | 2022        | 2022 | 0               | UKV!D679   |
| UKVFTA  | 2023        | 2023 | 0               | UKV!E679   |
| UKVFTA  | 2024        | 2024 | 0               | UKV!F679   |
| UKVFTA  | 2025        | 2025 | 0               | UKV!G679   |

| FTA    | Periodo | Año            | Valor de origen | Fuente       |
|--------|---------|----------------|-----------------|--------------|
| UKVFTA | 2026    | 2026           | 0               | UKV!H679     |
| UKVFTA | 2027    | 2027           | 0               | UKV!I679     |
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D677   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E677   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F677   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G677   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H677   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I677   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J677   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D676 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E676 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F676 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G676 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H676 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I676 |
| RCEP B | 2022    | 2022           | 0               | B!D676       |
| RCEP B | 2023    | 2023           | 0               | B!E676       |
| RCEP B | 2024    | 2024           | 0               | B!F676       |
| RCEP B | 2025    | 2025           | 0               | B!G676       |
| RCEP B | 2026    | 2026           | 0               | B!H676       |
| RCEP B | 2027    | 2027           | 0               | B!I676       |
| RCEP C | 2022    | 2022           | 0               | C!D676       |
| RCEP C | 2023    | 2023           | 0               | C!E676       |
| RCEP C | 2024    | 2024           | 0               | C!F676       |
| RCEP C | 2025    | 2025           | 0               | C!G676       |
| RCEP C | 2026    | 2026           | 0               | C!H676       |

| FTA    | Periodo | Año  | Valor de origen | Fuente |
|--------|---------|------|-----------------|--------|
| RCEP C | 2027    | 2027 | 0               | C!I676 |
| RCEP D | 2022    | 2022 | 0               | D!D676 |
| RCEP D | 2023    | 2023 | 0               | D!E676 |
| RCEP D | 2024    | 2024 | 0               | D!F676 |
| RCEP D | 2025    | 2025 | 0               | D!G676 |
| RCEP D | 2026    | 2026 | 0               | D!H676 |
| RCEP D | 2027    | 2027 | 0               | D!I676 |
| RCEP E | 2022    | 2022 | 0               | E!D676 |
| RCEP E | 2023    | 2023 | 0               | E!E676 |
| RCEP E | 2024    | 2024 | 0               | E!F676 |
| RCEP E | 2025    | 2025 | 0               | E!G676 |
| RCEP E | 2026    | 2026 | 0               | E!H676 |
| RCEP E | 2027    | 2027 | 0               | E!I676 |
| RCEP F | 2022    | 2022 | 0               | F!D676 |
| RCEP F | 2023    | 2023 | 0               | F!E676 |
| RCEP F | 2024    | 2024 | 0               | F!F676 |
| RCEP F | 2025    | 2025 | 0               | F!G676 |
| RCEP F | 2026    | 2026 | 0               | F!H676 |
| RCEP F | 2027    | 2027 | 0               | F!I676 |
| VIFTA  | 2024    | 2024 |                 | VI!664 |
| VIFTA  | 2025    | 2025 |                 | VI!664 |
| VIFTA  | 2026    | 2026 |                 | VI!664 |
| VIFTA  | 2027    | 2027 |                 | VI!664 |

**Asesoría y advertencias**

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| 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 |
| 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                   |
| TR-004           | GRAY   | Not Assessed - Additional Regulatory Verification Required | The source file records no trade remedy for 0307.22.00. 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 3% for 0307.22.00 was checked against BT2026 (cell BT2026!N677), 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.