Vietnam Tariff Intelligence

Detalle del SA 0308.19.30

Código SA	0308.19.30
Descripción	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process / - Sea cucumbers (Stichopus japonicus, Holothuroidea): / - - Other: / - - - Smoked
Unidad	kg
Generado	03/11/2026 18:11:16
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/03081930/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	37.5	37,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K759
Preferencial (NMF)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N759
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q759
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ759
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 (-MM)	0% (excepto MM)	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	0%	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
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
AANZFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	5	5%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VCFTA	16	16%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

RCEP (Anexo A)	16,7	16,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	16,7	16,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	16,7	16,7%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17,5%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo C)	18,8	18,8%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	25	25%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E758
ATIGA	2022	2022	0	AT!E759
ATIGA	2023	2023	0	AT!F759
ATIGA	2024	2024	0	AT!G759
ATIGA	2025	2025	0	AT!H759
ATIGA	2026	2026	0	AT!I759
ATIGA	2027	2027	0	AT!J759
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E761
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F761
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G761
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H761

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I761
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J761
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E763
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F763
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G763
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H763
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I763
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J763
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F765
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AANZ!H760
AIFTA	30/12/2022	2022	5	AI!F761
AIFTA	31/12/2022 - 30/12/2023	2023	5	AI!G761
AIFTA	31/12/2023 - 30/12/2024	2024	5	AI!H761
AIFTA	31/12/2024 - 31/12/2025	2025	5	AI!I761
AIFTA	01/01/2026 - 31/12/2026	2026	5	AI!J761
AIFTA	01/01/2027 - 31/12/2027	2027	5	AI!K761
VKFTA	2022	2022	0	VK!E759
VKFTA	2023	2023	0	VK!F759
VKFTA	2024	2024	0	VK!G759
VKFTA	2025	2025	0	VK!H759
VKFTA	2026	2026	0	VK!I759
VKFTA	2027	2027	0	VK!J759
VCFTA	2022	2022	25	VC!D770
VCFTA	2023	2023	25	VC!E770
VCFTA	2024	2024	16	VC!F770
VCFTA	2025	2025	16	VC!G770

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	16	VC!H770
VCFTA	2027	2027	16	VC!I770
VN-EAEU	2022	2022	0	EAV!D767
VN-EAEU	2023	2023	0	EAV!E767
VN-EAEU	2024	2024	0	EAV!F767
VN-EAEU	2025	2025	0	EAV!G767
VN-EAEU	2026	2026	0	EAV!H767
VN-EAEU	2027	2027	0	EAV!I767
VNCU	2022	2022	0	VNCU!D173
VNCU	2023 - 2027		0	VNCU!E173
AHKFTA	2022	2022	15	AKH!D776
AHKFTA	2023	2023	10	AKH!E776
AHKFTA	2024	2024	10	AKH!F776
AHKFTA	2025	2025	5	AKH!G776
AHKFTA	2026	2026	5	AKH!H776
AHKFTA	2027	2027	0	AKH!I776
EVFTA	2022	2022	6,2	EV-NK!D760
EVFTA	2023	2023	0	EV-NK!E760
EVFTA	2024	2024	0	EV-NK!F760
EVFTA	2025	2025	0	EV-NK!G760
EVFTA	2026	2026	0	EV-NK!H760
EVFTA	2027	2027	0	EV-NK!I760
UKVFTA	2022	2022	6,2	UKV!D762
UKVFTA	2023	2023	0	UKV!E762
UKVFTA	2024	2024	0	UKV!F762
UKVFTA	2025	2025	0	UKV!G762

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2026	2026	0	UKV!H762
UKVFTA	2027	2027	0	UKV!I762
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D760
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E760
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F760
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G760
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H760
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I760
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J760
RCEP A	2022	2022	23,3	RCEPT-A!D763
RCEP A	2023	2023	21,7	RCEPT-A!E763
RCEP A	2024	2024	20	RCEPT-A!F763
RCEP A	2025	2025	18,3	RCEPT-A!G763
RCEP A	2026	2026	16,7	RCEPT-A!H763
RCEP A	2027	2027	15	RCEPT-A!I763
RCEP B	2022	2022	23,3	B!D763
RCEP B	2023	2023	21,7	B!E763
RCEP B	2024	2024	20	B!F763
RCEP B	2025	2025	18,3	B!G763
RCEP B	2026	2026	16,7	B!H763
RCEP B	2027	2027	15	B!I763
RCEP C	2022	2022	23,8	C!D763
RCEP C	2023	2023	22,5	C!E763
RCEP C	2024	2024	21,3	C!F763
RCEP C	2025	2025	20	C!G763
RCEP C	2026	2026	18,8	C!H763

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2027	2027	17,5	C!I763
RCEP D	2022	2022	25	D!D763
RCEP D	2023	2023	25	D!E763
RCEP D	2024	2024	25	D!F763
RCEP D	2025	2025	25	D!G763
RCEP D	2026	2026	25	D!H763
RCEP D	2027	2027	25	D!I763
RCEP E	2022	2022	25	E!D763
RCEP E	2023	2023	25	E!E763
RCEP E	2024	2024	25	E!F763
RCEP E	2025	2025	25	E!G763
RCEP E	2026	2026	25	E!H763
RCEP E	2027	2027	25	E!I763
RCEP F	2022	2022	23,3	F!D763
RCEP F	2023	2023	21,7	F!E763
RCEP F	2024	2024	20	F!F763
RCEP F	2025	2025	18,3	F!G763
RCEP F	2026	2026	16,7	F!H763
RCEP F	2027	2027	15	F!I763
VIFTA	2024	2024	22.5	VI!F748
VIFTA	2025	2025	20	VI!G748
VIFTA	2026	2026	17.5	VI!H748
VIFTA	2027	2027	15	VI!I748

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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): HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo D) 25%, RCEP (Anexo E) 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		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 0308.19 has 2 lines; 0308.19.30 is distinguished from its siblings by: Smoked.	0308.19.20 Dried, salted or in brine	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 0308.19.30. 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 25% for 0308.19.30 was checked against BT2026 (cell BT2026!N759), 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)
HH là mẫu vật động vật rừng nguy cấp, quý, hiếm và động vật thuộc các phụ lụcCITES (17/2023/TT-BNNPTNT)

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.