

Detalle del SA 0307.91.10

Código SA	0307.91.10
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 / - Other: / - - Live, fresh or chilled: / - - - Live
Unidad	kg
Generado	14/10/2026 00:12:25
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://www.tariff.victorws.com/hs-code/03079110/

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!K745
Preferencial (NMF)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N745
IVA	*5/8/10	* / 5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q745
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ745
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	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
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
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
AHKFTA	1	1%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VCFTA	2	2%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
VIFTA	*	* no elegible	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E743
ATIGA	2022	2022	0	AT!E744
ATIGA	2023	2023	0	AT!F744
ATIGA	2024	2024	0	AT!G744
ATIGA	2025	2025	0	AT!H744
ATIGA	2026	2026	0	AT!I744
ATIGA	2027	2027	0	AT!J744
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E746
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F746
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G746
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H746

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I746
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J746
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E748
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F748
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G748
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H748
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I748
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J748
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F750
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H745
AIFTA	30/12/2022	2022	0	AI!F746
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G746
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H746
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I746
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J746
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K746
VKFTA	2022	2022	0	VK!E744
VKFTA	2023	2023	0	VK!F744
VKFTA	2024	2024	0	VK!G744
VKFTA	2025	2025	0	VK!H744
VKFTA	2026	2026	0	VK!I744
VKFTA	2027	2027	0	VK!J744
VCFTA	2022	2022	8	VC!D755
VCFTA	2023	2023	6	VC!E755
VCFTA	2024	2024	5	VC!F755
VCFTA	2025	2025	3	VC!G755

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	2	VC!H755
VCFTA	2027	2027	0	VC!I755
VN-EAEU	2022	2022	0	EAV!D752
VN-EAEU	2023	2023	0	EAV!E752
VN-EAEU	2024	2024	0	EAV!F752
VN-EAEU	2025	2025	0	EAV!G752
VN-EAEU	2026	2026	0	EAV!H752
VN-EAEU	2027	2027	0	EAV!I752
AHKFTA	2022	2022	2	AKH!D761
AHKFTA	2023	2023	1	AKH!E761
AHKFTA	2024	2024	1	AKH!F761
AHKFTA	2025	2025	1	AKH!G761
AHKFTA	2026	2026	1	AKH!H761
AHKFTA	2027	2027	0	AKH!I761
EVFTA	2022	2022	0	EV-NK!D745
EVFTA	2023	2023	0	EV-NK!E745
EVFTA	2024	2024	0	EV-NK!F745
EVFTA	2025	2025	0	EV-NK!G745
EVFTA	2026	2026	0	EV-NK!H745
EVFTA	2027	2027	0	EV-NK!I745
UKVFTA	2022	2022	0	UKV!D747
UKVFTA	2023	2023	0	UKV!E747
UKVFTA	2024	2024	0	UKV!F747
UKVFTA	2025	2025	0	UKV!G747
UKVFTA	2026	2026	0	UKV!H747
UKVFTA	2027	2027	0	UKV!I747

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D745
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E745
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F745
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G745
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H745
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I745
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J745
RCEP A	2022	2022	0	RCEPT-A!D748
RCEP A	2023	2023	0	RCEPT-A!E748
RCEP A	2024	2024	0	RCEPT-A!F748
RCEP A	2025	2025	0	RCEPT-A!G748
RCEP A	2026	2026	0	RCEPT-A!H748
RCEP A	2027	2027	0	RCEPT-A!I748
RCEP B	2022	2022	0	B!D748
RCEP B	2023	2023	0	B!E748
RCEP B	2024	2024	0	B!F748
RCEP B	2025	2025	0	B!G748
RCEP B	2026	2026	0	B!H748
RCEP B	2027	2027	0	B!I748
RCEP C	2022	2022	0	C!D748
RCEP C	2023	2023	0	C!E748
RCEP C	2024	2024	0	C!F748
RCEP C	2025	2025	0	C!G748
RCEP C	2026	2026	0	C!H748
RCEP C	2027	2027	0	C!I748
RCEP D	2022	2022	0	D!D748

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E748
RCEP D	2024	2024	0	D!F748
RCEP D	2025	2025	0	D!G748
RCEP D	2026	2026	0	D!H748
RCEP D	2027	2027	0	D!I748
RCEP E	2022	2022	0	E!D748
RCEP E	2023	2023	0	E!E748
RCEP E	2024	2024	0	E!F748
RCEP E	2025	2025	0	E!G748
RCEP E	2026	2026	0	E!H748
RCEP E	2027	2027	0	E!I748
RCEP F	2022	2022	0	F!D748
RCEP F	2023	2023	0	F!E748
RCEP F	2024	2024	0	F!F748
RCEP F	2025	2025	0	F!G748
RCEP F	2026	2026	0	F!H748
RCEP F	2027	2027	0	F!I748
VIFTA	2024	2024	*	VI!F734
VIFTA	2025	2025	*	VI!G734
VIFTA	2026	2026	*	VI!H734
VIFTA	2027	2027	*	VI!I734

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
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
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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)		01/2024/TT-BNNPTNT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0307.91 has 2 lines; 0307.91.10 is distinguished from its siblings by: Live.	0307.91.20 Fresh or chilled	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 "*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 0307.91.10. 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 0307.91.10 was checked against BT2026 (cell BT2026!N745), 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
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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)
Động vật, sản phẩm động vật thủy sản phải kiểm dịch (01/2024/TT-BNNPTNT M5)
Loài thủy sản XK có ĐK (01/2024/TT-BNNPTNT M7)
Loài thủy sản cấm XK (01/2024/TT-BNNPTNT M8)

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.