Vietnam Tariff Intelligence

Detalle del SA 2710.12.23

Código SA	2710.12.23
Descripción	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils / - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils: / - - Light oils and preparations: / - - - Motor spirit, unleaded: / - - - - Of RON 97 and above: / - - - - - Other
Unidad	kg/lít
Generado	12/11/2026 09:10:11
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://mail.vietnamtariff.com/hs-code/27101223/

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!K3293
Preferencial (NMF)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N3293
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3293
Impuesto especial al consumo	10	10%	66/2025/QH15	2025-06-14	BT2026!CG3293
Impuesto ambiental	MT	Impuesto amb. – ver tabla	109/2025/UBTVQH15	2021-08-06	BT2026!CV3293
Derecho de exportación	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3293
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
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	7	7%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	7	7%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7	7%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VN-EAEU	7	7%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
AKFTA	8	8%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	8	8%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	10	10%	Arancel consolidado BT2026		S	206/2025/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
ACFTA	20	20%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AANZFTA	*	* no elegible	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	No elegible (*)
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	No elegible (*)
AIFTA	*	* no elegible	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	No elegible (*)
AJCEP	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	No elegible (*)

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
RCEP (Anexo A)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo B)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo C)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo D)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo E)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
RCEP (Anexo F)	*	* no elegible	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	No elegible (*)
VCFTA	*	* no elegible	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	No elegible (*)
VJEPA	*	* no elegible	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	No elegible (*)
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)		20	AC!E3288
ATIGA	2022	2022	8	AT!E3249
ATIGA	2023	2023	5	AT!F3249
ATIGA	2024	2024	0	AT!G3249
ATIGA	2025	2025	0	AT!H3249
ATIGA	2026	2026	0	AT!I3249
ATIGA	2027	2027	0	AT!J3249

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E3287
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F3287
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3287
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3287
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I3287
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J3287
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E3291
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F3291
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G3291
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H3291
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I3291
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J3291
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		8	AK!F3291
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H3255
AIFTA	30/12/2022	2022	*	AI!F3251
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3251
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3251
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3251
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3251
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3251
VKFTA	2022	2022	8	VK!E3251
VKFTA	2023	2023	8	VK!F3251
VKFTA	2024	2024	8	VK!G3251
VKFTA	2025	2025	8	VK!H3251
VKFTA	2026	2026	8	VK!I3251
VKFTA	2027	2027	8	VK!J3251

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2022	2022	*	VC!D3298
VCFTA	2023	2023	*	VC!E3298
VCFTA	2024	2024	*	VC!F3298
VCFTA	2025	2025	*	VC!G3298
VCFTA	2026	2026	*	VC!H3298
VCFTA	2027	2027	*	VC!I3298
VN-EAEU	2022	2022	8	EAV!D3295
VN-EAEU	2023	2023	7	EAV!E3295
VN-EAEU	2024	2024	7	EAV!F3295
VN-EAEU	2025	2025	7	EAV!G3295
VN-EAEU	2026	2026	7	EAV!H3295
VN-EAEU	2027	2027	0	EAV!I3295
AHKFTA	2022	2022	*	AKH!D3303
AHKFTA	2023	2023	*	AKH!E3303
AHKFTA	2024	2024	*	AKH!F3303
AHKFTA	2025	2025	*	AKH!G3303
AHKFTA	2026	2026	*	AKH!H3303
AHKFTA	2027	2027	*	AKH!I3303
EVFTA	2022	2022	20	EV-NK!D3274
EVFTA	2023	2023	20	EV-NK!E3274
EVFTA	2024	2024	8	EV-NK!F3274
EVFTA	2025	2025	8	EV-NK!G3274
EVFTA	2026	2026	7	EV-NK!H3274
EVFTA	2027	2027	7	EV-NK!I3274
UKVFTA	2022	2022	20	UKV!D3276
UKVFTA	2023	2023	20	UKV!E3276

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2024	2024	8	UKV!F3276
UKVFTA	2025	2025	8	UKV!G3276
UKVFTA	2026	2026	7	UKV!H3276
UKVFTA	2027	2027	7	UKV!I3276
CPTPP	(I)	2021 (DERIVED)	20	CPTPP!D3272
CPTPP	(II)	2022 (DERIVED)	8	CPTPP!E3272
CPTPP	(III)	2023 (DERIVED)	8	CPTPP!F3272
CPTPP	(IV)	2024 (DERIVED)	7	CPTPP!G3272
CPTPP	(V)	2025 (DERIVED)	7	CPTPP!H3272
CPTPP	(VI)	2026 (DERIVED)	7	CPTPP!I3272
CPTPP	(VII)	2027 (DERIVED)	7	CPTPP!J3272
RCEP A	2022	2022	*	RCEPT-A!D3295
RCEP A	2023	2023	*	RCEPT-A!E3295
RCEP A	2024	2024	*	RCEPT-A!F3295
RCEP A	2025	2025	*	RCEPT-A!G3295
RCEP A	2026	2026	*	RCEPT-A!H3295
RCEP A	2027	2027	*	RCEPT-A!I3295
RCEP B	2022	2022	*	B!D3295
RCEP B	2023	2023	*	B!E3295
RCEP B	2024	2024	*	B!F3295
RCEP B	2025	2025	*	B!G3295
RCEP B	2026	2026	*	B!H3295
RCEP B	2027	2027	*	B!I3295
RCEP C	2022	2022	*	C!D3295
RCEP C	2023	2023	*	C!E3295
RCEP C	2024	2024	*	C!F3295

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2025	2025	*	C!G3295
RCEP C	2026	2026	*	C!H3295
RCEP C	2027	2027	*	C!I3295
RCEP D	2022	2022	*	D!D3295
RCEP D	2023	2023	*	D!E3295
RCEP D	2024	2024	*	D!F3295
RCEP D	2025	2025	*	D!G3295
RCEP D	2026	2026	*	D!H3295
RCEP D	2027	2027	*	D!I3295
RCEP E	2022	2022	*	E!D3298
RCEP E	2023	2023	*	E!E3298
RCEP E	2024	2024	*	E!F3298
RCEP E	2025	2025	*	E!G3298
RCEP E	2026	2026	*	E!H3298
RCEP E	2027	2027	*	E!I3298
RCEP F	2022	2022	*	F!D3295
RCEP F	2023	2023	*	F!E3295
RCEP F	2024	2024	*	F!F3295
RCEP F	2025	2025	*	F!G3295
RCEP F	2026	2026	*	F!H3295
RCEP F	2027	2027	*	F!I3295
VIFTA	2024	2024	*	VI!F3036
VIFTA	2025	2025	*	VI!G3036
VIFTA	2026	2026	*	VI!H3036
VIFTA	2027	2027	*	VI!I3036

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)		23/2019/QĐ-TTg	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Xăng dầu (41/2019/TT-BCT)		41/2019/TT-BCT	Read the referenced instruments.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	VN-LAO 10%, ACFTA 20%: 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 2710.12 has 22 lines; 2710.12.23 is distinguished from its siblings by: Other.	2710.12.11 Of RON 97 and above; 2710.12.12 Of RON 90 and above but below RON 97; 2710.12.13 Of other RON; 2710.12.21 Unblended; 2710.12.22 Blended with ethanol; 2710.12.24 Unblended	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
TAX-002	YELLOW	Subject to excise tax	The excise column shows "10".		66/2025/QH15	Determine the excise rate from the 2026 excise schedule (Law 66/2025/QH15).	No verificado – requiere comprobación
TAX-003	YELLOW	Subject to environmental protection tax	The environmental tax column shows "MT" – a specific tax per unit.		109/2025/UBTVQH15	Look up the 2026 environmental tax schedule and enter quantity to compute.	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2710.12.23. 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 2710.12.23 was checked against BT2026 (cell BT2026!N3293), 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
HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)
Xăng dầu (41/2019/TT-BCT)
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.