Vietnam Tariff Intelligence

# Detalle del SA 2710.19.71

| | |
|---|---|
| **Código SA** | 2710.19.71 |
| **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: / - - Other: / - - - Diesel fuel; fuel oils: / - - - - Automotive diesel fuel |
| **Unidad** | kg/lít |
| **Generado** | 11/11/2026 18:49:13 |
| **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/27101971/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 10.5 | 10,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3326 |
| Preferencial (NMF) | 7 (0% từ 09/3-30/4 theo NĐ72) | 7% (0% từ 09/3-30/4 theo NĐ72) | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3326 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q3326 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | MT | Impuesto amb. – ver tabla | 109/2025/UBTVQH15 | 2021-08-06 | BT2026!CV3326 |
| Derecho de exportación | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ3326 |
| 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 |
|---|---|---|---|---|---|---|---|
| AKFTA | 0(-KH, MY, KR) | 0% (excepto KH, MY, KR) | 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 |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/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 |
| VN-LAO | 7 | 7% | 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 | 8 (-CN) | 8% (excepto CN) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| CPTPP | 20 | 20% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/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) | | 8 | AC!E3321 |
| ATIGA | 2022 | 2022 | 0 | AT!E3282 |
| ATIGA | 2023 | 2023 | 0 | AT!F3282 |
| ATIGA | 2024 | 2024 | 0 | AT!G3282 |
| ATIGA | 2025 | 2025 | 0 | AT!H3282 |
| ATIGA | 2026 | 2026 | 0 | AT!I3282 |
| ATIGA | 2027 | 2027 | 0 | AT!J3282 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E3320 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F3320 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G3320 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H3320 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I3320 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J3320 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E3324 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F3324 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G3324 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H3324 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I3324 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J3324 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F3324 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H3288 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F3284 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G3284 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H3284 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I3284 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J3284 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K3284 |
| VKFTA | 2022 | 2022 | 0 | VK!E3284 |
| VKFTA | 2023 | 2023 | 0 | VK!F3284 |
| VKFTA | 2024 | 2024 | 0 | VK!G3284 |
| VKFTA | 2025 | 2025 | 0 | VK!H3284 |
| VKFTA | 2026 | 2026 | 0 | VK!I3284 |
| VKFTA | 2027 | 2027 | 0 | VK!J3284 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2022 | 2022 | * | VC!D3331 |
| VCFTA | 2023 | 2023 | * | VC!E3331 |
| VCFTA | 2024 | 2024 | * | VC!F3331 |
| VCFTA | 2025 | 2025 | * | VC!G3331 |
| VCFTA | 2026 | 2026 | * | VC!H3331 |
| VCFTA | 2027 | 2027 | * | VC!I3331 |
| VN-EAEU | 2022 | 2022 | 7 | EAV!D3328 |
| VN-EAEU | 2023 | 2023 | 7 | EAV!E3328 |
| VN-EAEU | 2024 | 2024 | 7 | EAV!F3328 |
| VN-EAEU | 2025 | 2025 | 7 | EAV!G3328 |
| VN-EAEU | 2026 | 2026 | 7 | EAV!H3328 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I3328 |
| AHKFTA | 2022 | 2022 | * | AKH!D3336 |
| AHKFTA | 2023 | 2023 | * | AKH!E3336 |
| AHKFTA | 2024 | 2024 | * | AKH!F3336 |
| AHKFTA | 2025 | 2025 | * | AKH!G3336 |
| AHKFTA | 2026 | 2026 | * | AKH!H3336 |
| AHKFTA | 2027 | 2027 | * | AKH!I3336 |
| EVFTA | 2022 | 2022 | 7 | EV-NK!D3307 |
| EVFTA | 2023 | 2023 | 7 | EV-NK!E3307 |
| EVFTA | 2024 | 2024 | 7 | EV-NK!F3307 |
| EVFTA | 2025 | 2025 | 7 | EV-NK!G3307 |
| EVFTA | 2026 | 2026 | 7 | EV-NK!H3307 |
| EVFTA | 2027 | 2027 | 7 | EV-NK!I3307 |
| UKVFTA | 2022 | 2022 | 7 | UKV!D3309 |
| UKVFTA | 2023 | 2023 | 7 | UKV!E3309 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2024 | 2024 | 7 | UKV!F3309 |
| UKVFTA | 2025 | 2025 | 7 | UKV!G3309 |
| UKVFTA | 2026 | 2026 | 7 | UKV!H3309 |
| UKVFTA | 2027 | 2027 | 7 | UKV!I3309 |
| CPTPP | (I) | 2021 (DERIVED) | 20 | CPTPP!D3305 |
| CPTPP | (II) | 2022 (DERIVED) | 20 | CPTPP!E3305 |
| CPTPP | (III) | 2023 (DERIVED) | 20 | CPTPP!F3305 |
| CPTPP | (IV) | 2024 (DERIVED) | 20 | CPTPP!G3305 |
| CPTPP | (V) | 2025 (DERIVED) | 20 | CPTPP!H3305 |
| CPTPP | (VI) | 2026 (DERIVED) | 20 | CPTPP!I3305 |
| CPTPP | (VII) | 2027 (DERIVED) | 20 | CPTPP!J3305 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D3328 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E3328 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F3328 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G3328 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H3328 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I3328 |
| RCEP B | 2022 | 2022 | * | B!D3328 |
| RCEP B | 2023 | 2023 | * | B!E3328 |
| RCEP B | 2024 | 2024 | * | B!F3328 |
| RCEP B | 2025 | 2025 | * | B!G3328 |
| RCEP B | 2026 | 2026 | * | B!H3328 |
| RCEP B | 2027 | 2027 | * | B!I3328 |
| RCEP C | 2022 | 2022 | * | C!D3328 |
| RCEP C | 2023 | 2023 | * | C!E3328 |
| RCEP C | 2024 | 2024 | * | C!F3328 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | * | C!G3328 |
| RCEP C | 2026 | 2026 | * | C!H3328 |
| RCEP C | 2027 | 2027 | * | C!I3328 |
| RCEP D | 2022 | 2022 | * | D!D3328 |
| RCEP D | 2023 | 2023 | * | D!E3328 |
| RCEP D | 2024 | 2024 | * | D!F3328 |
| RCEP D | 2025 | 2025 | * | D!G3328 |
| RCEP D | 2026 | 2026 | * | D!H3328 |
| RCEP D | 2027 | 2027 | * | D!I3328 |
| RCEP E | 2022 | 2022 | * | E!D3331 |
| RCEP E | 2023 | 2023 | * | E!E3331 |
| RCEP E | 2024 | 2024 | * | E!F3331 |
| RCEP E | 2025 | 2025 | * | E!G3331 |
| RCEP E | 2026 | 2026 | * | E!H3331 |
| RCEP E | 2027 | 2027 | * | E!I3331 |
| RCEP F | 2022 | 2022 | * | F!D3328 |
| RCEP F | 2023 | 2023 | * | F!E3328 |
| RCEP F | 2024 | 2024 | * | F!F3328 |
| RCEP F | 2025 | 2025 | * | F!G3328 |
| RCEP F | 2026 | 2026 | * | F!H3328 |
| RCEP F | 2027 | 2027 | * | F!I3328 |
| VIFTA | 2024 | 2024 | * | VI!F3069 |
| VIFTA | 2025 | 2025 | * | VI!G3069 |
| VIFTA | 2026 | 2026 | * | VI!H3069 |
| VIFTA | 2027 | 2027 | * | VI!I3069 |

## 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): Xăng dầu (41/2019/TT-BCT) | | 41/2019/TT-BCT | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-008 | YELLOW | MFN rate carries a condition/time note | The rate cell "7 (0% từ 09/3-30/4 theo NĐ72)" carries the note: 0% từ 09/3-30/4 theo NĐ72. | | 26/2023/NĐ-CP | Check the condition and validity period in 26/2023/NĐ-CP. | No verificado – requiere comprobación |
| FTA-013 | YELLOW | FTA rate not lower than MFN | EVFTA 7%, UKVFTA 7%, VN-EAEU 7%, VN-LAO 7%, ACFTA 8%, CPTPP 20%: the preferential rate is equal to or higher than the MFN rate (7%) in the source tariff – claiming the FTA brings no saving. | MFN 7% | | 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 2710.19 has 17 lines; 2710.19.71 is distinguished from its siblings by: Automotive diesel fuel. | 2710.19.20 Topped crudes; 2710.19.30 Carbon black feedstock; 2710.19.41 Lubricating oil feedstock; 2710.19.42 Lubricating oils for aircraft engines; 2710.19.44 Lubricating greases; 2710.19.45 Lubricating oils for textile | 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 |

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| 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 |
| 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 2710.19.71. 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 7% (0% từ 09/3-30/4 theo NĐ72) for 2710.19.71 was checked against BT2026 (cell BT2026!N3326), 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 |
|---|
| 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.