

Dettaglio SA 2710.12.31

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 2710.12.31                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Descrizione          | 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: / - - - Aviation spirit, of a kind used in aviation piston-engines: / - - - - 100 octane and above |
| Unità                | kg/lít                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Generato il          | 31/10/2026 09:33:30                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Versione dei dati    | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Stato della verifica | Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Link                 | <a href="https://mail.vietnamtariff.com/hs-code/27101231/">https://mail.vietnamtariff.com/hs-code/27101231/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

Imposte applicabili nel 2026

| Regime tariffario                | Valore di origine | Aliquota                    | Base giuridica    | in vigore  | Fonte         |
|----------------------------------|-------------------|-----------------------------|-------------------|------------|---------------|
| Dazio all'importazione ordinario | 10.5              | 10,5%                       | 15/2023/QĐ-TTg    | 2023-07-15 | BT2026!K3303  |
| Preferenziale (NPF)              | 7                 | 7%                          | 26/2023/NĐ-CP     | 2023-07-15 | BT2026!N3303  |
| IVA                              | 8/10              | 8 / 10 (più aliquote)       | 181/2025/NĐ-CP    | 2025-07-01 | BT2026!Q3303  |
| Imposta speciale sui consumi     | 10                | 10%                         | 66/2025/QH15      | 2025-06-14 | BT2026!CG3303 |
| Imposta ambientale               | MT                | Imposta amb. – vedi tabella | 109/2025/UBTVQH15 | 2021-08-06 | BT2026!CV3303 |
| Dazio all'esportazione           | 0                 | 0%                          | 26/2023/NĐ-CP     | 2023-05-31 | BT2026!CJ3303 |
| Aliquota all'esportazione CPTPP  |                   | Nessun dato                 |                   |            |               |
| Aliquota all'esportazione EVFTA  |                   | Nessun dato                 |                   |            |               |
| Aliquota all'esportazione UKVFTA |                   | Nessun dato                 |                   |            |               |

Aliquote preferenziali speciali (ALS) – 2026

| FTA     | Valore di origine | Aliquota          | Base dei dati              | Periodo                                | Prova dell'origine    | Base giuridica | Stato               |
|---------|-------------------|-------------------|----------------------------|----------------------------------------|-----------------------|----------------|---------------------|
| ATIGA   | 0                 | 0%                | Tariffa consolidata BT2026 | 2026                                   | D                     | 126/2022/NĐ-CP | Ad valorem          |
| ACFTA   | 5                 | 5%                | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                     | 118/2022/NĐ-CP | Ad valorem          |
| CPTPP   | 7                 | 7%                | Tariffa consolidata BT2026 | (VI)                                   | CPTPP                 | 115/2022/NĐ-CP | Ad valorem          |
| EVFTA   | 7                 | 7%                | Tariffa consolidata BT2026 | 2026                                   | EUR.1                 | 116/2022/NĐ-CP | Ad valorem          |
| UKVFTA  | 7                 | 7%                | Tariffa consolidata BT2026 | 2026                                   | EUR.1                 | 117/2022/NĐ-CP | Ad valorem          |
| VN-EAEU | 7                 | 7%                | Tariffa consolidata BT2026 | 2026                                   | EAV                   | 113/2022/NĐ-CP | Ad valorem          |
| VN-LAO  | 7                 | 7%                | Tariffa consolidata BT2026 |                                        | S                     | 206/2025/NĐ-CP | Ad valorem          |
| VN-CAM  |                   | Nessun dato       | Nessun dato                |                                        | S                     | 56/2026/NĐ-CP  | Nessun dato         |
| VNCU    |                   | Nessun dato       | Nessun dato                |                                        | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Nessun dato         |
| AKFTA   | 12                | 12%               | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                    | 119/2022/NĐ-CP | Ad valorem          |
| VKFTA   | 12                | 12%               | Tariffa consolidata BT2026 | 2026                                   | VK                    | 125/2022/NĐ-CP | Ad valorem          |
| AANZFTA | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                  | 121/2022/NĐ-CP | Non ammissibile (*) |
| AHKFTA  | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026                                   | AHK                   | 123/2022/NĐ-CP | Non ammissibile (*) |
| AIFTA   | *                 | * non ammissibile | Tariffa consolidata BT2026 | 01/01/2026 - 31/12/2026                | AI                    | 122/2022/NĐ-CP | Non ammissibile (*) |
| AJCEP   | *                 | * non ammissibile | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027                  | AJ                    | 120/2022/NĐ-CP | Non ammissibile (*) |

| FTA               | Valore di origine | Aliquota          | Base dei dati              | Periodo               | Prova dell'origine                | Base giuridica | Stato               |
|-------------------|-------------------|-------------------|----------------------------|-----------------------|-----------------------------------|----------------|---------------------|
| RCEP (Allegato A) | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato B) | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato C) | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato D) | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato E) | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |
| RCEP (Allegato F) | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026                  | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Non ammissibile (*) |
| VCFTA             | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026                  | VC                                | 112/2022/NĐ-CP | Non ammissibile (*) |
| VJEPA             | *                 | * non ammissibile | Tariffa consolidata BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ                      | 124/2022/NĐ-CP | Non ammissibile (*) |
| VIFTA             | *                 | * non ammissibile | Tariffa consolidata BT2026 | 2026                  | Form VI (verify)                  | 131/2024/NĐ-CP | Non ammissibile (*) |

**Storico delle aliquote / riduzione per anno**

| FTA   | Periodo                                | Anno | Valore di origine | Fonte    |
|-------|----------------------------------------|------|-------------------|----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 5                 | AC!E3298 |
| ATIGA | 2022                                   | 2022 | 5                 | AT!E3259 |
| ATIGA | 2023                                   | 2023 | 5                 | AT!F3259 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G3259 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H3259 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I3259 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J3259 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte      |
|---------|----------------------------------------|------|-------------------|------------|
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | *                 | AJ!E3297   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | *                 | AJ!F3297   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | *                 | AJ!G3297   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | *                 | AJ!H3297   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *                 | AJ!I3297   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *                 | AJ!J3297   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *                 | VJ!E3301   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *                 | VJ!F3301   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *                 | VJ!G3301   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *                 | VJ!H3301   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *                 | VJ!I3301   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *                 | VJ!J3301   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 12                | AK!F3301   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | *                 | AANZ!H3265 |
| AIFTA   | 30/12/2022                             | 2022 | *                 | AI!F3261   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *                 | AI!G3261   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *                 | AI!H3261   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *                 | AI!I3261   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *                 | AI!J3261   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *                 | AI!K3261   |
| VKFTA   | 2022                                   | 2022 | 12                | VK!E3261   |
| VKFTA   | 2023                                   | 2023 | 12                | VK!F3261   |
| VKFTA   | 2024                                   | 2024 | 12                | VK!G3261   |
| VKFTA   | 2025                                   | 2025 | 12                | VK!H3261   |
| VKFTA   | 2026                                   | 2026 | 12                | VK!I3261   |
| VKFTA   | 2027                                   | 2027 | 12                | VK!J3261   |

| FTA     | Periodo | Anno | Valore di origine | Fonte       |
|---------|---------|------|-------------------|-------------|
| VCFTA   | 2022    | 2022 | *                 | VC!D3308    |
| VCFTA   | 2023    | 2023 | *                 | VC!E3308    |
| VCFTA   | 2024    | 2024 | *                 | VC!F3308    |
| VCFTA   | 2025    | 2025 | *                 | VC!G3308    |
| VCFTA   | 2026    | 2026 | *                 | VC!H3308    |
| VCFTA   | 2027    | 2027 | *                 | VC!I3308    |
| VN-EAEU | 2022    | 2022 | 7                 | EAV!D3305   |
| VN-EAEU | 2023    | 2023 | 7                 | EAV!E3305   |
| VN-EAEU | 2024    | 2024 | 7                 | EAV!F3305   |
| VN-EAEU | 2025    | 2025 | 7                 | EAV!G3305   |
| VN-EAEU | 2026    | 2026 | 7                 | EAV!H3305   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I3305   |
| AHKFTA  | 2022    | 2022 | *                 | AKH!D3313   |
| AHKFTA  | 2023    | 2023 | *                 | AKH!E3313   |
| AHKFTA  | 2024    | 2024 | *                 | AKH!F3313   |
| AHKFTA  | 2025    | 2025 | *                 | AKH!G3313   |
| AHKFTA  | 2026    | 2026 | *                 | AKH!H3313   |
| AHKFTA  | 2027    | 2027 | *                 | AKH!I3313   |
| EVFTA   | 2022    | 2022 | 10                | EV-NK!D3284 |
| EVFTA   | 2023    | 2023 | 7                 | EV-NK!E3284 |
| EVFTA   | 2024    | 2024 | 7                 | EV-NK!F3284 |
| EVFTA   | 2025    | 2025 | 7                 | EV-NK!G3284 |
| EVFTA   | 2026    | 2026 | 7                 | EV-NK!H3284 |
| EVFTA   | 2027    | 2027 | 7                 | EV-NK!I3284 |
| UKVFTA  | 2022    | 2022 | 10                | UKV!D3286   |
| UKVFTA  | 2023    | 2023 | 7                 | UKV!E3286   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte         |
|--------|---------|----------------|-------------------|---------------|
| UKVFTA | 2024    | 2024           | 7                 | UKV!F3286     |
| UKVFTA | 2025    | 2025           | 7                 | UKV!G3286     |
| UKVFTA | 2026    | 2026           | 7                 | UKV!H3286     |
| UKVFTA | 2027    | 2027           | 7                 | UKV!I3286     |
| CPTPP  | (I)     | 2021 (DERIVED) | 7                 | CPTPP!D3282   |
| CPTPP  | (II)    | 2022 (DERIVED) | 7                 | CPTPP!E3282   |
| CPTPP  | (III)   | 2023 (DERIVED) | 7                 | CPTPP!F3282   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 7                 | CPTPP!G3282   |
| CPTPP  | (V)     | 2025 (DERIVED) | 7                 | CPTPP!H3282   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 7                 | CPTPP!I3282   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 7                 | CPTPP!J3282   |
| RCEP A | 2022    | 2022           | *                 | RCEPT-A!D3305 |
| RCEP A | 2023    | 2023           | *                 | RCEPT-A!E3305 |
| RCEP A | 2024    | 2024           | *                 | RCEPT-A!F3305 |
| RCEP A | 2025    | 2025           | *                 | RCEPT-A!G3305 |
| RCEP A | 2026    | 2026           | *                 | RCEPT-A!H3305 |
| RCEP A | 2027    | 2027           | *                 | RCEPT-A!I3305 |
| RCEP B | 2022    | 2022           | *                 | B!D3305       |
| RCEP B | 2023    | 2023           | *                 | B!E3305       |
| RCEP B | 2024    | 2024           | *                 | B!F3305       |
| RCEP B | 2025    | 2025           | *                 | B!G3305       |
| RCEP B | 2026    | 2026           | *                 | B!H3305       |
| RCEP B | 2027    | 2027           | *                 | B!I3305       |
| RCEP C | 2022    | 2022           | *                 | C!D3305       |
| RCEP C | 2023    | 2023           | *                 | C!E3305       |
| RCEP C | 2024    | 2024           | *                 | C!F3305       |

| FTA    | Periodo | Anno | Valore di origine | Fonte    |
|--------|---------|------|-------------------|----------|
| RCEP C | 2025    | 2025 | *                 | C!G3305  |
| RCEP C | 2026    | 2026 | *                 | C!H3305  |
| RCEP C | 2027    | 2027 | *                 | C!I3305  |
| RCEP D | 2022    | 2022 | *                 | D!D3305  |
| RCEP D | 2023    | 2023 | *                 | D!E3305  |
| RCEP D | 2024    | 2024 | *                 | D!F3305  |
| RCEP D | 2025    | 2025 | *                 | D!G3305  |
| RCEP D | 2026    | 2026 | *                 | D!H3305  |
| RCEP D | 2027    | 2027 | *                 | D!I3305  |
| RCEP E | 2022    | 2022 | *                 | E!D3308  |
| RCEP E | 2023    | 2023 | *                 | E!E3308  |
| RCEP E | 2024    | 2024 | *                 | E!F3308  |
| RCEP E | 2025    | 2025 | *                 | E!G3308  |
| RCEP E | 2026    | 2026 | *                 | E!H3308  |
| RCEP E | 2027    | 2027 | *                 | E!I3308  |
| RCEP F | 2022    | 2022 | *                 | F!D3305  |
| RCEP F | 2023    | 2023 | *                 | F!E3305  |
| RCEP F | 2024    | 2024 | *                 | F!F3305  |
| RCEP F | 2025    | 2025 | *                 | F!G3305  |
| RCEP F | 2026    | 2026 | *                 | F!H3305  |
| RCEP F | 2027    | 2027 | *                 | F!I3305  |
| VIFTA  | 2024    | 2024 | *                 | VI!F3046 |
| VIFTA  | 2025    | 2025 | *                 | VI!G3046 |
| VIFTA  | 2026    | 2026 | *                 | VI!H3046 |
| VIFTA  | 2027    | 2027 | *                 | VI!I3046 |

| Codice di rischio | Livello | Nome del rischio                                     | Descrizione                                                                                                                                                                                              | Dati correlati                                                                                                                                                                    | Riferimento normativo | Azione consigliata                                                                                           | Stato della verifica                             |
|-------------------|---------|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|--------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| 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.                                                                             | Atto citato nella fonte; validità non verificata |
| DOC-004           | YELLOW  | Other item policy                                    | Item policy (source, Vietnamese): Xăng dầu (41/2019/TT-BCT)                                                                                                                                              |                                                                                                                                                                                   | 41/2019/TT-BCT        | Read the referenced instruments.                                                                             | Atto citato nella fonte; validità non verificata |
| FTA-013           | YELLOW  | FTA rate not lower than MFN                          | CPTPP 7%, EVFTA 7%, UKVFTA 7%, VN-EAEU 7%, VN-LAO 7%, AKFTA 12%, VKFTA 12%: 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. | Non verificato – controllo necessario            |
| HS-003            | YELLOW  | Classification Review Required – similar lines exist | Subheading 2710.12 has 22 lines; 2710.12.31 is distinguished from its siblings by: 100 octane and above.                                                                                                 | 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; 2710.12.23 Other | 31/2022/TT-BTC        | Verify the distinguishing features; consider an advance classification ruling if uncertain.                  | Non verificato – controllo necessario            |
| 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.                                               | Non verificato – controllo necessario            |
| 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).              | Non verificato – controllo necessario            |

| Codice di rischio | Livello | Nome del rischio                                           | Descrizione                                                                                         | Dati correlati | Riferimento normativo | Azione consigliata                                                                                       | Stato della verifica                              |
|-------------------|---------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------|-----------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| 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).                              | Non verificato – controllo necessario             |
| 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.                               | Non verificato – controllo necessario             |
| TR-004            | GRAY    | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2710.12.31. This does NOT mean there is no risk.        |                |                       | Check the MOIT Trade Remedies Authority database.                                                        | Non verificato – controllo necessario             |
| DQ-001            | GREEN   | MFN rate present in the source                             | The MFN rate 7% for 2710.12.31 was checked against BT2026 (cell BT2026!N3303), 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. | Verificato rispetto al file tariffario di origine |

### Politica della voce

| Politica della voce                                    |
|--------------------------------------------------------|
| HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg) |
| Xăng dầu (41/2019/TT-BCT)                              |

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.