Vietnam Tariff Intelligence

HS 2710.12.39 detail

HS code	2710.12.39
Description	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: / - - - - Other
Unit	kg/lít
Generated	03/11/2026 02:24:14
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/27101239/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3304
Preferential (MFN)	7	7%	26/2023/NĐ-CP	2023-07-15	BT2026!N3304
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3304
Excise tax	10	10%	66/2025/QH15	2025-06-14	BT2026!CG3304
Environmental tax	MT	Env. tax – see schedule	109/2025/UBTVQH15	2021-08-06	BT2026!CV3304
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3304
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
CPTPP	7	7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	7	7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	7	7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VN-EAEU	7	7%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	7	7%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
AKFTA	12	12%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	12	12%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AANZFTA	*	* not eligible	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Not eligible (*)
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Not eligible (*)
AJCEP	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Not eligible (*)

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex A)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex B)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex C)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex D)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex E)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
RCEP (Annex F)	*	* not eligible	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Not eligible (*)
VCFTA	*	* not eligible	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Not eligible (*)
VJEPA	*	* not eligible	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Not eligible (*)
VIFTA	*	* not eligible	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E3299
ATIGA	2022	2022	5	AT!E3260
ATIGA	2023	2023	5	AT!F3260
ATIGA	2024	2024	0	AT!G3260
ATIGA	2025	2025	0	AT!H3260
ATIGA	2026	2026	0	AT!I3260
ATIGA	2027	2027	0	AT!J3260

FTA	Period	Year	Source value	Source
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E3298
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F3298
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3298
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3298
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I3298
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J3298
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E3302
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F3302
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G3302
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H3302
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I3302
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J3302
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		12	AK!F3302
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H3266
AIFTA	30/12/2022	2022	*	AI!F3262
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3262
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3262
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3262
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3262
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3262
VKFTA	2022	2022	12	VK!E3262
VKFTA	2023	2023	12	VK!F3262
VKFTA	2024	2024	12	VK!G3262
VKFTA	2025	2025	12	VK!H3262
VKFTA	2026	2026	12	VK!I3262
VKFTA	2027	2027	12	VK!J3262

FTA	Period	Year	Source value	Source
VCFTA	2022	2022	*	VC!D3309
VCFTA	2023	2023	*	VC!E3309
VCFTA	2024	2024	*	VC!F3309
VCFTA	2025	2025	*	VC!G3309
VCFTA	2026	2026	*	VC!H3309
VCFTA	2027	2027	*	VC!I3309
VN-EAEU	2022	2022	7	EAV!D3306
VN-EAEU	2023	2023	7	EAV!E3306
VN-EAEU	2024	2024	7	EAV!F3306
VN-EAEU	2025	2025	7	EAV!G3306
VN-EAEU	2026	2026	7	EAV!H3306
VN-EAEU	2027	2027	0	EAV!I3306
AHKFTA	2022	2022	*	AKH!D3314
AHKFTA	2023	2023	*	AKH!E3314
AHKFTA	2024	2024	*	AKH!F3314
AHKFTA	2025	2025	*	AKH!G3314
AHKFTA	2026	2026	*	AKH!H3314
AHKFTA	2027	2027	*	AKH!I3314
EVFTA	2022	2022	10	EV-NK!D3285
EVFTA	2023	2023	7	EV-NK!E3285
EVFTA	2024	2024	7	EV-NK!F3285
EVFTA	2025	2025	7	EV-NK!G3285
EVFTA	2026	2026	7	EV-NK!H3285
EVFTA	2027	2027	7	EV-NK!I3285
UKVFTA	2022	2022	10	UKV!D3287
UKVFTA	2023	2023	7	UKV!E3287

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	7	UKV!F3287
UKVFTA	2025	2025	7	UKV!G3287
UKVFTA	2026	2026	7	UKV!H3287
UKVFTA	2027	2027	7	UKV!I3287
CPTPP	(I)	2021 (DERIVED)	7	CPTPP!D3283
CPTPP	(II)	2022 (DERIVED)	7	CPTPP!E3283
CPTPP	(III)	2023 (DERIVED)	7	CPTPP!F3283
CPTPP	(IV)	2024 (DERIVED)	7	CPTPP!G3283
CPTPP	(V)	2025 (DERIVED)	7	CPTPP!H3283
CPTPP	(VI)	2026 (DERIVED)	7	CPTPP!I3283
CPTPP	(VII)	2027 (DERIVED)	7	CPTPP!J3283
RCEP A	2022	2022	*	RCEPT-A!D3306
RCEP A	2023	2023	*	RCEPT-A!E3306
RCEP A	2024	2024	*	RCEPT-A!F3306
RCEP A	2025	2025	*	RCEPT-A!G3306
RCEP A	2026	2026	*	RCEPT-A!H3306
RCEP A	2027	2027	*	RCEPT-A!I3306
RCEP B	2022	2022	*	B!D3306
RCEP B	2023	2023	*	B!E3306
RCEP B	2024	2024	*	B!F3306
RCEP B	2025	2025	*	B!G3306
RCEP B	2026	2026	*	B!H3306
RCEP B	2027	2027	*	B!I3306
RCEP C	2022	2022	*	C!D3306
RCEP C	2023	2023	*	C!E3306
RCEP C	2024	2024	*	C!F3306

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G3306
RCEP C	2026	2026	*	C!H3306
RCEP C	2027	2027	*	C!I3306
RCEP D	2022	2022	*	D!D3306
RCEP D	2023	2023	*	D!E3306
RCEP D	2024	2024	*	D!F3306
RCEP D	2025	2025	*	D!G3306
RCEP D	2026	2026	*	D!H3306
RCEP D	2027	2027	*	D!I3306
RCEP E	2022	2022	*	E!D3309
RCEP E	2023	2023	*	E!E3309
RCEP E	2024	2024	*	E!F3309
RCEP E	2025	2025	*	E!G3309
RCEP E	2026	2026	*	E!H3309
RCEP E	2027	2027	*	E!I3309
RCEP F	2022	2022	*	F!D3306
RCEP F	2023	2023	*	F!E3306
RCEP F	2024	2024	*	F!F3306
RCEP F	2025	2025	*	F!G3306
RCEP F	2026	2026	*	F!H3306
RCEP F	2027	2027	*	F!I3306
VIFTA	2024	2024	*	VI!F3047
VIFTA	2025	2025	*	VI!G3047
VIFTA	2026	2026	*	VI!H3047
VIFTA	2027	2027	*	VI!I3047

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Xăng dầu (41/2019/TT-BCT)		41/2019/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2710.12 has 22 lines; 2710.12.39 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; 2710.12.23 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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.	Not verified – check required
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).	Not verified – check required
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).	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2710.12.39. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 7% for 2710.12.39 was checked against BT2026 (cell BT2026!N3304), 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.	Checked against the source tariff file

Item policy

Item policy
HH NK phải làm thủ tục HQ tại CK nhập (23/2019/QĐ-TTg)
Xăng dầu (41/2019/TT-BCT)

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.