Vietnam Tariff Intelligence

HS 2710.12.40 detail

HS code	2710.12.40
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: / - - - Tetrapropylene
Unit	kg/lít
Generated	12/11/2026 00:09:52
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/27101240/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3305
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N3305
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3305
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	109/2025/UBTVQH15	2021-08-06	BT2026!CV3305
Export duty		No data			
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 (-CN)	5% (except CN)	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	10	10%	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
VKFTA	12	12%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
AKFTA	24	24%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/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!E3300
ATIGA	2022	2022	5	AT!E3261
ATIGA	2023	2023	5	AT!F3261
ATIGA	2024	2024	0	AT!G3261
ATIGA	2025	2025	0	AT!H3261
ATIGA	2026	2026	0	AT!I3261
ATIGA	2027	2027	0	AT!J3261

FTA	Period	Year	Source value	Source
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E3299
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F3299
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3299
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3299
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I3299
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J3299
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E3303
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F3303
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G3303
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H3303
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I3303
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J3303
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F3303
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H3267
AIFTA	30/12/2022	2022	*	AI!F3263
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3263
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3263
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3263
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3263
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3263
VKFTA	2022	2022	12	VK!E3263
VKFTA	2023	2023	12	VK!F3263
VKFTA	2024	2024	12	VK!G3263
VKFTA	2025	2025	12	VK!H3263
VKFTA	2026	2026	12	VK!I3263
VKFTA	2027	2027	12	VK!J3263

FTA	Period	Year	Source value	Source
VCFTA	2022	2022	*	VC!D3310
VCFTA	2023	2023	*	VC!E3310
VCFTA	2024	2024	*	VC!F3310
VCFTA	2025	2025	*	VC!G3310
VCFTA	2026	2026	*	VC!H3310
VCFTA	2027	2027	*	VC!I3310
VN-EAEU	2022	2022	7,3	EAV!D3307
VN-EAEU	2023	2023	7	EAV!E3307
VN-EAEU	2024	2024	7	EAV!F3307
VN-EAEU	2025	2025	7	EAV!G3307
VN-EAEU	2026	2026	7	EAV!H3307
VN-EAEU	2027	2027	0	EAV!I3307
AHKFTA	2022	2022	*	AKH!D3315
AHKFTA	2023	2023	*	AKH!E3315
AHKFTA	2024	2024	*	AKH!F3315
AHKFTA	2025	2025	*	AKH!G3315
AHKFTA	2026	2026	*	AKH!H3315
AHKFTA	2027	2027	*	AKH!I3315
EVFTA	2022	2022	20	EV-NK!D3286
EVFTA	2023	2023	7	EV-NK!E3286
EVFTA	2024	2024	7	EV-NK!F3286
EVFTA	2025	2025	7	EV-NK!G3286
EVFTA	2026	2026	7	EV-NK!H3286
EVFTA	2027	2027	7	EV-NK!I3286
UKVFTA	2022	2022	20	UKV!D3288
UKVFTA	2023	2023	7	UKV!E3288

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	7	UKV!F3288
UKVFTA	2025	2025	7	UKV!G3288
UKVFTA	2026	2026	7	UKV!H3288
UKVFTA	2027	2027	7	UKV!I3288
CPTPP	(I)	2021 (DERIVED)	7	CPTPP!D3284
CPTPP	(II)	2022 (DERIVED)	7	CPTPP!E3284
CPTPP	(III)	2023 (DERIVED)	7	CPTPP!F3284
CPTPP	(IV)	2024 (DERIVED)	7	CPTPP!G3284
CPTPP	(V)	2025 (DERIVED)	7	CPTPP!H3284
CPTPP	(VI)	2026 (DERIVED)	7	CPTPP!I3284
CPTPP	(VII)	2027 (DERIVED)	7	CPTPP!J3284
RCEP A	2022	2022	*	RCEPT-A!D3307
RCEP A	2023	2023	*	RCEPT-A!E3307
RCEP A	2024	2024	*	RCEPT-A!F3307
RCEP A	2025	2025	*	RCEPT-A!G3307
RCEP A	2026	2026	*	RCEPT-A!H3307
RCEP A	2027	2027	*	RCEPT-A!I3307
RCEP B	2022	2022	*	B!D3307
RCEP B	2023	2023	*	B!E3307
RCEP B	2024	2024	*	B!F3307
RCEP B	2025	2025	*	B!G3307
RCEP B	2026	2026	*	B!H3307
RCEP B	2027	2027	*	B!I3307
RCEP C	2022	2022	*	C!D3307
RCEP C	2023	2023	*	C!E3307
RCEP C	2024	2024	*	C!F3307

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G3307
RCEP C	2026	2026	*	C!H3307
RCEP C	2027	2027	*	C!I3307
RCEP D	2022	2022	*	D!D3307
RCEP D	2023	2023	*	D!E3307
RCEP D	2024	2024	*	D!F3307
RCEP D	2025	2025	*	D!G3307
RCEP D	2026	2026	*	D!H3307
RCEP D	2027	2027	*	D!I3307
RCEP E	2022	2022	*	E!D3310
RCEP E	2023	2023	*	E!E3310
RCEP E	2024	2024	*	E!F3310
RCEP E	2025	2025	*	E!G3310
RCEP E	2026	2026	*	E!H3310
RCEP E	2027	2027	*	E!I3310
RCEP F	2022	2022	*	F!D3307
RCEP F	2023	2023	*	F!E3307
RCEP F	2024	2024	*	F!F3307
RCEP F	2025	2025	*	F!G3307
RCEP F	2026	2026	*	F!H3307
RCEP F	2027	2027	*	F!I3307
VIFTA	2024	2024	*	VI!F3048
VIFTA	2025	2025	*	VI!G3048
VIFTA	2026	2026	*	VI!H3048
VIFTA	2027	2027	*	VI!I3048

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-013	YELLOW	FTA rate not lower than MFN	VN-LAO 10%, VKFTA 12%, AKFTA 24%: 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.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2710.12 has 22 lines; 2710.12.40 is distinguished from its siblings by: Tetrapropylene.	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-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 2710.12.40. 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 10% for 2710.12.40 was checked against BT2026 (cell BT2026!N3305), 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

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.