Vietnam Tariff Intelligence

HS 2710.12.23 detail

HS code	2710.12.23
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: / - - - Motor spirit, unleaded: / - - - - Of RON 97 and above: / - - - - - Other
Unit	kg/lít
Generated	05/11/2026 19:41:43
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/27101223/

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!K3293
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N3293
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3293
Excise tax	10	10%	66/2025/QH15	2025-06-14	BT2026!CG3293
Environmental tax	MT	Env. tax – see schedule	109/2025/UBTVQH15	2021-08-06	BT2026!CV3293
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3293
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
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
AKFTA	8	8%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	8	8%	Consolidated BT2026	2026	VK	125/2022/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
ACFTA	20	20%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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)		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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
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	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.	Not verified – check required
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.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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
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 2710.12.23. 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 2710.12.23 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.	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)
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.