Vietnam Tariff Intelligence

HS 2710.12.91 detail

HS code	2710.12.91
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: / - - - Other: / - - - - Alpha olefins
Unit	kg/lít
Generated	08/11/2026 03:46:56
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/27101291/

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!K3311
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N3311
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3311
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	109/2025/UBTVQH15	2021-08-06	BT2026!CV3311
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
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
ACFTA	20 (-CN)	20% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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)		20	AC!E3306
ATIGA	2022	2022	10	AT!E3267
ATIGA	2023	2023	5	AT!F3267
ATIGA	2024	2024	0	AT!G3267
ATIGA	2025	2025	0	AT!H3267
ATIGA	2026	2026	0	AT!I3267
ATIGA	2027	2027	0	AT!J3267

FTA	Period	Year	Source value	Source
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E3305
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F3305
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3305
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3305
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I3305
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J3305
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E3309
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F3309
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G3309
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H3309
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I3309
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J3309
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F3309
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H3273
AIFTA	30/12/2022	2022	*	AI!F3269
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3269
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3269
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3269
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3269
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3269
VKFTA	2022	2022	12	VK!E3269
VKFTA	2023	2023	12	VK!F3269
VKFTA	2024	2024	12	VK!G3269
VKFTA	2025	2025	12	VK!H3269
VKFTA	2026	2026	12	VK!I3269
VKFTA	2027	2027	12	VK!J3269

FTA	Period	Year	Source value	Source
VCFTA	2022	2022	*	VC!D3316
VCFTA	2023	2023	*	VC!E3316
VCFTA	2024	2024	*	VC!F3316
VCFTA	2025	2025	*	VC!G3316
VCFTA	2026	2026	*	VC!H3316
VCFTA	2027	2027	*	VC!I3316
VN-EAEU	2022	2022	10	EAV!D3313
VN-EAEU	2023	2023	7	EAV!E3313
VN-EAEU	2024	2024	7	EAV!F3313
VN-EAEU	2025	2025	7	EAV!G3313
VN-EAEU	2026	2026	7	EAV!H3313
VN-EAEU	2027	2027	0	EAV!I3313
AHKFTA	2022	2022	*	AKH!D3321
AHKFTA	2023	2023	*	AKH!E3321
AHKFTA	2024	2024	*	AKH!F3321
AHKFTA	2025	2025	*	AKH!G3321
AHKFTA	2026	2026	*	AKH!H3321
AHKFTA	2027	2027	*	AKH!I3321
EVFTA	2022	2022	20	EV-NK!D3292
EVFTA	2023	2023	20	EV-NK!E3292
EVFTA	2024	2024	15	EV-NK!F3292
EVFTA	2025	2025	10	EV-NK!G3292
EVFTA	2026	2026	7	EV-NK!H3292
EVFTA	2027	2027	7	EV-NK!I3292
UKVFTA	2022	2022	20	UKV!D3294
UKVFTA	2023	2023	20	UKV!E3294

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	15	UKV!F3294
UKVFTA	2025	2025	10	UKV!G3294
UKVFTA	2026	2026	7	UKV!H3294
UKVFTA	2027	2027	7	UKV!I3294
CPTPP	(I)	2021 (DERIVED)	20	CPTPP!D3290
CPTPP	(II)	2022 (DERIVED)	15	CPTPP!E3290
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F3290
CPTPP	(IV)	2024 (DERIVED)	7	CPTPP!G3290
CPTPP	(V)	2025 (DERIVED)	7	CPTPP!H3290
CPTPP	(VI)	2026 (DERIVED)	7	CPTPP!I3290
CPTPP	(VII)	2027 (DERIVED)	7	CPTPP!J3290
RCEP A	2022	2022	*	RCEPT-A!D3313
RCEP A	2023	2023	*	RCEPT-A!E3313
RCEP A	2024	2024	*	RCEPT-A!F3313
RCEP A	2025	2025	*	RCEPT-A!G3313
RCEP A	2026	2026	*	RCEPT-A!H3313
RCEP A	2027	2027	*	RCEPT-A!I3313
RCEP B	2022	2022	*	B!D3313
RCEP B	2023	2023	*	B!E3313
RCEP B	2024	2024	*	B!F3313
RCEP B	2025	2025	*	B!G3313
RCEP B	2026	2026	*	B!H3313
RCEP B	2027	2027	*	B!I3313
RCEP C	2022	2022	*	C!D3313
RCEP C	2023	2023	*	C!E3313
RCEP C	2024	2024	*	C!F3313

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G3313
RCEP C	2026	2026	*	C!H3313
RCEP C	2027	2027	*	C!I3313
RCEP D	2022	2022	*	D!D3313
RCEP D	2023	2023	*	D!E3313
RCEP D	2024	2024	*	D!F3313
RCEP D	2025	2025	*	D!G3313
RCEP D	2026	2026	*	D!H3313
RCEP D	2027	2027	*	D!I3313
RCEP E	2022	2022	*	E!D3316
RCEP E	2023	2023	*	E!E3316
RCEP E	2024	2024	*	E!F3316
RCEP E	2025	2025	*	E!G3316
RCEP E	2026	2026	*	E!H3316
RCEP E	2027	2027	*	E!I3316
RCEP F	2022	2022	*	F!D3313
RCEP F	2023	2023	*	F!E3313
RCEP F	2024	2024	*	F!F3313
RCEP F	2025	2025	*	F!G3313
RCEP F	2026	2026	*	F!H3313
RCEP F	2027	2027	*	F!I3313
VIFTA	2024	2024	*	VI!F3054
VIFTA	2025	2025	*	VI!G3054
VIFTA	2026	2026	*	VI!H3054
VIFTA	2027	2027	*	VI!I3054

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%, ACFTA 20%, 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; 2710.12.91 is distinguished from its siblings by: Alpha olefins.	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 2710.12.91. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 10% for 2710.12.91 was checked against BT2026 (cell BT2026!N3311), 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.