Vietnam Tariff Intelligence

HS 2710.12.92 detail

HS code	2710.12.92
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: / - - - - Other, petroleum spirit, having a flash point of less than 23 oC
Unit	kg/lít
Generated	11/11/2026 06:48:39
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/27101292/

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!K3312
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N3312
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3312
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	109/2025/UBTVQH15	2021-08-06	BT2026!CV3312
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!E3307
ATIGA	2022	2022	10	AT!E3268
ATIGA	2023	2023	5	AT!F3268
ATIGA	2024	2024	0	AT!G3268
ATIGA	2025	2025	0	AT!H3268
ATIGA	2026	2026	0	AT!I3268
ATIGA	2027	2027	0	AT!J3268

FTA	Period	Year	Source value	Source
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E3306
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F3306
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3306
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3306
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I3306
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J3306
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E3310
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F3310
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G3310
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H3310
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I3310
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J3310
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		24	AK!F3310
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H3274
AIFTA	30/12/2022	2022	*	AI!F3270
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3270
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3270
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3270
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3270
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3270
VKFTA	2022	2022	12	VK!E3270
VKFTA	2023	2023	12	VK!F3270
VKFTA	2024	2024	12	VK!G3270
VKFTA	2025	2025	12	VK!H3270
VKFTA	2026	2026	12	VK!I3270
VKFTA	2027	2027	12	VK!J3270

FTA	Period	Year	Source value	Source
VCFTA	2022	2022	*	VC!D3317
VCFTA	2023	2023	*	VC!E3317
VCFTA	2024	2024	*	VC!F3317
VCFTA	2025	2025	*	VC!G3317
VCFTA	2026	2026	*	VC!H3317
VCFTA	2027	2027	*	VC!I3317
VN-EAEU	2022	2022	10	EAV!D3314
VN-EAEU	2023	2023	7	EAV!E3314
VN-EAEU	2024	2024	7	EAV!F3314
VN-EAEU	2025	2025	7	EAV!G3314
VN-EAEU	2026	2026	7	EAV!H3314
VN-EAEU	2027	2027	0	EAV!I3314
AHKFTA	2022	2022	*	AKH!D3322
AHKFTA	2023	2023	*	AKH!E3322
AHKFTA	2024	2024	*	AKH!F3322
AHKFTA	2025	2025	*	AKH!G3322
AHKFTA	2026	2026	*	AKH!H3322
AHKFTA	2027	2027	*	AKH!I3322
EVFTA	2022	2022	20	EV-NK!D3293
EVFTA	2023	2023	20	EV-NK!E3293
EVFTA	2024	2024	15	EV-NK!F3293
EVFTA	2025	2025	10	EV-NK!G3293
EVFTA	2026	2026	7	EV-NK!H3293
EVFTA	2027	2027	7	EV-NK!I3293
UKVFTA	2022	2022	20	UKV!D3295
UKVFTA	2023	2023	20	UKV!E3295

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	15	UKV!F3295
UKVFTA	2025	2025	10	UKV!G3295
UKVFTA	2026	2026	7	UKV!H3295
UKVFTA	2027	2027	7	UKV!I3295
CPTPP	(I)	2021 (DERIVED)	20	CPTPP!D3291
CPTPP	(II)	2022 (DERIVED)	15	CPTPP!E3291
CPTPP	(III)	2023 (DERIVED)	10	CPTPP!F3291
CPTPP	(IV)	2024 (DERIVED)	7	CPTPP!G3291
CPTPP	(V)	2025 (DERIVED)	7	CPTPP!H3291
CPTPP	(VI)	2026 (DERIVED)	7	CPTPP!I3291
CPTPP	(VII)	2027 (DERIVED)	7	CPTPP!J3291
RCEP A	2022	2022	*	RCEPT-A!D3314
RCEP A	2023	2023	*	RCEPT-A!E3314
RCEP A	2024	2024	*	RCEPT-A!F3314
RCEP A	2025	2025	*	RCEPT-A!G3314
RCEP A	2026	2026	*	RCEPT-A!H3314
RCEP A	2027	2027	*	RCEPT-A!I3314
RCEP B	2022	2022	*	B!D3314
RCEP B	2023	2023	*	B!E3314
RCEP B	2024	2024	*	B!F3314
RCEP B	2025	2025	*	B!G3314
RCEP B	2026	2026	*	B!H3314
RCEP B	2027	2027	*	B!I3314
RCEP C	2022	2022	*	C!D3314
RCEP C	2023	2023	*	C!E3314
RCEP C	2024	2024	*	C!F3314

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G3314
RCEP C	2026	2026	*	C!H3314
RCEP C	2027	2027	*	C!I3314
RCEP D	2022	2022	*	D!D3314
RCEP D	2023	2023	*	D!E3314
RCEP D	2024	2024	*	D!F3314
RCEP D	2025	2025	*	D!G3314
RCEP D	2026	2026	*	D!H3314
RCEP D	2027	2027	*	D!I3314
RCEP E	2022	2022	*	E!D3317
RCEP E	2023	2023	*	E!E3317
RCEP E	2024	2024	*	E!F3317
RCEP E	2025	2025	*	E!G3317
RCEP E	2026	2026	*	E!H3317
RCEP E	2027	2027	*	E!I3317
RCEP F	2022	2022	*	F!D3314
RCEP F	2023	2023	*	F!E3314
RCEP F	2024	2024	*	F!F3314
RCEP F	2025	2025	*	F!G3314
RCEP F	2026	2026	*	F!H3314
RCEP F	2027	2027	*	F!I3314
VIFTA	2024	2024	*	VI!F3055
VIFTA	2025	2025	*	VI!G3055
VIFTA	2026	2026	*	VI!H3055
VIFTA	2027	2027	*	VI!I3055

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): 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%, 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; 2710.12.92 is distinguished from its siblings by: Other, petroleum spirit, having a flash point of less than 23 oC.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2710.12.92. 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 2710.12.92 was checked against BT2026 (cell BT2026!N3312), 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
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.