Vietnam Tariff Intelligence

# HS 2710.19.60 detail

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|---|---|
| **HS code** | 2710.19.60 |
| **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: / - - Other: / - - - Transformer and circuit breakers oils |
| **Unit** | kg/lít |
| **Generated** | 01/11/2026 22:54:50 |
| **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/27101960/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 7.5 | 7.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3324 |
| Preferential (MFN) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3324 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q3324 |
| Excise tax | | No data | | | |
| Environmental tax | MT | Env. tax – see schedule | 109/2025/UBTVQH15 | 2021-08-06 | BT2026!CV3324 |
| Export duty | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ3324 |
| 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 |
|---|---|---|---|---|---|---|---|
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-KH, MY ) | 0% (except KH, MY) | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Consolidated BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Consolidated BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| EVFTA | 1,8 | 1.8% | Consolidated BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,8 | 1.8% | Consolidated BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| ACFTA | 5 | 5% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| VN-LAO | 5 | 5% | 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 |
| CPTPP | 7 | 7% | Consolidated BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 7 | 7% | Consolidated BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| AANZFTA | * | * not eligible | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Not eligible (*) |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 (*) |
| 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 (*) |

## Rate history / phase-down by year

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AC!E3319 |
| ATIGA | 2022 | 2022 | 0 | AT!E3280 |
| ATIGA | 2023 | 2023 | 0 | AT!F3280 |
| ATIGA | 2024 | 2024 | 0 | AT!G3280 |
| ATIGA | 2025 | 2025 | 0 | AT!H3280 |
| ATIGA | 2026 | 2026 | 0 | AT!I3280 |
| ATIGA | 2027 | 2027 | 0 | AT!J3280 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 5 | AJ!E3318 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F3318 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G3318 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H3318 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I3318 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J3318 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E3322 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F3322 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G3322 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H3322 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I3322 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J3322 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F3322 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H3286 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F3282 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G3282 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H3282 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I3282 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J3282 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K3282 |
| VKFTA | 2022 | 2022 | 0 | VK!E3282 |
| VKFTA | 2023 | 2023 | 0 | VK!F3282 |
| VKFTA | 2024 | 2024 | 0 | VK!G3282 |
| VKFTA | 2025 | 2025 | 0 | VK!H3282 |
| VKFTA | 2026 | 2026 | 0 | VK!I3282 |
| VKFTA | 2027 | 2027 | 0 | VK!J3282 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2022 | 2022 | * | VC!D3329 |
| VCFTA | 2023 | 2023 | * | VC!E3329 |
| VCFTA | 2024 | 2024 | * | VC!F3329 |
| VCFTA | 2025 | 2025 | * | VC!G3329 |
| VCFTA | 2026 | 2026 | * | VC!H3329 |
| VCFTA | 2027 | 2027 | * | VC!I3329 |
| VN-EAEU | 2022 | 2022 | 7 | EAV!D3326 |
| VN-EAEU | 2023 | 2023 | 7 | EAV!E3326 |
| VN-EAEU | 2024 | 2024 | 7 | EAV!F3326 |
| VN-EAEU | 2025 | 2025 | 7 | EAV!G3326 |
| VN-EAEU | 2026 | 2026 | 7 | EAV!H3326 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I3326 |
| AHKFTA | 2022 | 2022 | * | AKH!D3334 |
| AHKFTA | 2023 | 2023 | * | AKH!E3334 |
| AHKFTA | 2024 | 2024 | * | AKH!F3334 |
| AHKFTA | 2025 | 2025 | * | AKH!G3334 |
| AHKFTA | 2026 | 2026 | * | AKH!H3334 |
| AHKFTA | 2027 | 2027 | * | AKH!I3334 |
| EVFTA | 2022 | 2022 | 3,6 | EV-NK!D3305 |
| EVFTA | 2023 | 2023 | 3,1 | EV-NK!E3305 |
| EVFTA | 2024 | 2024 | 2,7 | EV-NK!F3305 |
| EVFTA | 2025 | 2025 | 2,2 | EV-NK!G3305 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H3305 |
| EVFTA | 2027 | 2027 | 1,3 | EV-NK!I3305 |
| UKVFTA | 2022 | 2022 | 3,6 | UKV!D3307 |
| UKVFTA | 2023 | 2023 | 3,1 | UKV!E3307 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2024 | 2024 | 2,7 | UKV!F3307 |
| UKVFTA | 2025 | 2025 | 2,2 | UKV!G3307 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H3307 |
| UKVFTA | 2027 | 2027 | 1,3 | UKV!I3307 |
| CPTPP | (I) | 2021 (DERIVED) | 7 | CPTPP!D3303 |
| CPTPP | (II) | 2022 (DERIVED) | 7 | CPTPP!E3303 |
| CPTPP | (III) | 2023 (DERIVED) | 7 | CPTPP!F3303 |
| CPTPP | (IV) | 2024 (DERIVED) | 7 | CPTPP!G3303 |
| CPTPP | (V) | 2025 (DERIVED) | 7 | CPTPP!H3303 |
| CPTPP | (VI) | 2026 (DERIVED) | 7 | CPTPP!I3303 |
| CPTPP | (VII) | 2027 (DERIVED) | 7 | CPTPP!J3303 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D3326 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E3326 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F3326 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G3326 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H3326 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I3326 |
| RCEP B | 2022 | 2022 | * | B!D3326 |
| RCEP B | 2023 | 2023 | * | B!E3326 |
| RCEP B | 2024 | 2024 | * | B!F3326 |
| RCEP B | 2025 | 2025 | * | B!G3326 |
| RCEP B | 2026 | 2026 | * | B!H3326 |
| RCEP B | 2027 | 2027 | * | B!I3326 |
| RCEP C | 2022 | 2022 | * | C!D3326 |
| RCEP C | 2023 | 2023 | * | C!E3326 |
| RCEP C | 2024 | 2024 | * | C!F3326 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | * | C!G3326 |
| RCEP C | 2026 | 2026 | * | C!H3326 |
| RCEP C | 2027 | 2027 | * | C!I3326 |
| RCEP D | 2022 | 2022 | * | D!D3326 |
| RCEP D | 2023 | 2023 | * | D!E3326 |
| RCEP D | 2024 | 2024 | * | D!F3326 |
| RCEP D | 2025 | 2025 | * | D!G3326 |
| RCEP D | 2026 | 2026 | * | D!H3326 |
| RCEP D | 2027 | 2027 | * | D!I3326 |
| RCEP E | 2022 | 2022 | * | E!D3329 |
| RCEP E | 2023 | 2023 | * | E!E3329 |
| RCEP E | 2024 | 2024 | * | E!F3329 |
| RCEP E | 2025 | 2025 | * | E!G3329 |
| RCEP E | 2026 | 2026 | * | E!H3329 |
| RCEP E | 2027 | 2027 | * | E!I3329 |
| RCEP F | 2022 | 2022 | * | F!D3326 |
| RCEP F | 2023 | 2023 | * | F!E3326 |
| RCEP F | 2024 | 2024 | * | F!F3326 |
| RCEP F | 2025 | 2025 | * | F!G3326 |
| RCEP F | 2026 | 2026 | * | F!H3326 |
| RCEP F | 2027 | 2027 | * | F!I3326 |
| VIFTA | 2024 | 2024 | 3.3 | VI!F3067 |
| VIFTA | 2025 | 2025 | 1.7 | VI!G3067 |
| VIFTA | 2026 | 2026 | 0 | VI!H3067 |
| VIFTA | 2027 | 2027 | 0 | VI!I3067 |

## 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 | ACFTA 5%, VN-LAO 5%, CPTPP 7%, VN-EAEU 7%: the preferential rate is equal to or higher than the MFN rate (5%) in the source tariff – claiming the FTA brings no saving. | MFN 5% | | 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 2710.19 has 17 lines; 2710.19.60 is distinguished from its siblings by: Transformer and circuit breakers oils. | 2710.19.20 Topped crudes; 2710.19.30 Carbon black feedstock; 2710.19.41 Lubricating oil feedstock; 2710.19.42 Lubricating oils for aircraft engines; 2710.19.44 Lubricating greases; 2710.19.45 Lubricating oils for textile | 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 2710.19.60. 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 5% for 2710.19.60 was checked against BT2026 (cell BT2026!N3324), 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.