Vietnam Tariff Intelligence

HS 2710.19.79 detail

HS code	2710.19.79
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: / - - - Diesel fuel; fuel oils: / - - - - Fuel oils
Unit	kg/lít
Generated	10/11/2026 07:21:39
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/27101979/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3328
Preferential (MFN)	7 (0% từ 09/3-30/4 theo NĐ72)	7% (0% từ 09/3-30/4 theo NĐ72)	26/2023/NĐ-CP	2023-07-15	BT2026!N3328
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3328
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	109/2025/UBTVQH15	2021-08-06	BT2026!CV3328
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3328
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
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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
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	7	7%	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	20	20%	Consolidated BT2026	(VI)	CPTPP	115/2022/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!E3323
ATIGA	2022	2022	0	AT!E3284
ATIGA	2023	2023	0	AT!F3284
ATIGA	2024	2024	0	AT!G3284
ATIGA	2025	2025	0	AT!H3284
ATIGA	2026	2026	0	AT!I3284
ATIGA	2027	2027	0	AT!J3284

FTA	Period	Year	Source value	Source
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E3322
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F3322
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3322
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3322
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I3322
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J3322
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E3326
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F3326
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G3326
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H3326
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I3326
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J3326
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3326
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H3290
AIFTA	30/12/2022	2022	*	AI!F3286
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3286
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3286
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3286
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3286
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3286
VKFTA	2022	2022	0	VK!E3286
VKFTA	2023	2023	0	VK!F3286
VKFTA	2024	2024	0	VK!G3286
VKFTA	2025	2025	0	VK!H3286
VKFTA	2026	2026	0	VK!I3286
VKFTA	2027	2027	0	VK!J3286

FTA	Period	Year	Source value	Source
VCFTA	2022	2022	*	VC!D3333
VCFTA	2023	2023	*	VC!E3333
VCFTA	2024	2024	*	VC!F3333
VCFTA	2025	2025	*	VC!G3333
VCFTA	2026	2026	*	VC!H3333
VCFTA	2027	2027	*	VC!I3333
VN-EAEU	2022	2022	7	EAV!D3330
VN-EAEU	2023	2023	7	EAV!E3330
VN-EAEU	2024	2024	7	EAV!F3330
VN-EAEU	2025	2025	7	EAV!G3330
VN-EAEU	2026	2026	7	EAV!H3330
VN-EAEU	2027	2027	0	EAV!I3330
AHKFTA	2022	2022	*	AKH!D3338
AHKFTA	2023	2023	*	AKH!E3338
AHKFTA	2024	2024	*	AKH!F3338
AHKFTA	2025	2025	*	AKH!G3338
AHKFTA	2026	2026	*	AKH!H3338
AHKFTA	2027	2027	*	AKH!I3338
EVFTA	2022	2022	7	EV-NK!D3309
EVFTA	2023	2023	7	EV-NK!E3309
EVFTA	2024	2024	7	EV-NK!F3309
EVFTA	2025	2025	7	EV-NK!G3309
EVFTA	2026	2026	7	EV-NK!H3309
EVFTA	2027	2027	7	EV-NK!I3309
UKVFTA	2022	2022	7	UKV!D3311
UKVFTA	2023	2023	7	UKV!E3311

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	7	UKV!F3311
UKVFTA	2025	2025	7	UKV!G3311
UKVFTA	2026	2026	7	UKV!H3311
UKVFTA	2027	2027	7	UKV!I3311
CPTPP	(I)	2021 (DERIVED)	20	CPTPP!D3307
CPTPP	(II)	2022 (DERIVED)	20	CPTPP!E3307
CPTPP	(III)	2023 (DERIVED)	20	CPTPP!F3307
CPTPP	(IV)	2024 (DERIVED)	20	CPTPP!G3307
CPTPP	(V)	2025 (DERIVED)	20	CPTPP!H3307
CPTPP	(VI)	2026 (DERIVED)	20	CPTPP!I3307
CPTPP	(VII)	2027 (DERIVED)	20	CPTPP!J3307
RCEP A	2022	2022	*	RCEPT-A!D3330
RCEP A	2023	2023	*	RCEPT-A!E3330
RCEP A	2024	2024	*	RCEPT-A!F3330
RCEP A	2025	2025	*	RCEPT-A!G3330
RCEP A	2026	2026	*	RCEPT-A!H3330
RCEP A	2027	2027	*	RCEPT-A!I3330
RCEP B	2022	2022	*	B!D3330
RCEP B	2023	2023	*	B!E3330
RCEP B	2024	2024	*	B!F3330
RCEP B	2025	2025	*	B!G3330
RCEP B	2026	2026	*	B!H3330
RCEP B	2027	2027	*	B!I3330
RCEP C	2022	2022	*	C!D3330
RCEP C	2023	2023	*	C!E3330
RCEP C	2024	2024	*	C!F3330

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G3330
RCEP C	2026	2026	*	C!H3330
RCEP C	2027	2027	*	C!I3330
RCEP D	2022	2022	*	D!D3330
RCEP D	2023	2023	*	D!E3330
RCEP D	2024	2024	*	D!F3330
RCEP D	2025	2025	*	D!G3330
RCEP D	2026	2026	*	D!H3330
RCEP D	2027	2027	*	D!I3330
RCEP E	2022	2022	*	E!D3333
RCEP E	2023	2023	*	E!E3333
RCEP E	2024	2024	*	E!F3333
RCEP E	2025	2025	*	E!G3333
RCEP E	2026	2026	*	E!H3333
RCEP E	2027	2027	*	E!I3333
RCEP F	2022	2022	*	F!D3330
RCEP F	2023	2023	*	F!E3330
RCEP F	2024	2024	*	F!F3330
RCEP F	2025	2025	*	F!G3330
RCEP F	2026	2026	*	F!H3330
RCEP F	2027	2027	*	F!I3330
VIFTA	2024	2024	*	VI!F3071
VIFTA	2025	2025	*	VI!G3071
VIFTA	2026	2026	*	VI!H3071
VIFTA	2027	2027	*	VI!I3071

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-008	YELLOW	MFN rate carries a condition/time note	The rate cell "7 (0% từ 09/3-30/4 theo NĐ72)" carries the note: 0% từ 09/3-30/4 theo NĐ72.		26/2023/NĐ-CP	Check the condition and validity period in 26/2023/NĐ-CP.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	EVFTA 7%, UKVFTA 7%, VN-EAEU 7%, VN-LAO 7%, CPTPP 20%: the preferential rate is equal to or higher than the MFN rate (7%) in the source tariff – claiming the FTA brings no saving.	MFN 7%		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; 2710.19.79 is distinguished from its siblings by: Fuel 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

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 2710.19.79. 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 7% (0% từ 09/3-30/4 theo NĐ72) for 2710.19.79 was checked against BT2026 (cell BT2026!N3328), 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.