Vietnam Tariff Intelligence

HS 2710.20.00 detail

HS code	2710.20.00
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, containing biodiesel, other than waste oils
Unit	kg/lít
Generated	04/11/2026 17:35:50
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/27102000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	0	0%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3334
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3334
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3334
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	109/2025/UBTVQH15	2021-08-06	BT2026!CV3334
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3334
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	0%	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
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
CPTPP	7/7	7 / 7 (several rates)	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Needs interpretation
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
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
ACFTA	20 (-CN)	20% (except CN)	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 (*)
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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E3329
ATIGA	2022	2022	0	AT!E3290
ATIGA	2023	2023	0	AT!F3290
ATIGA	2024	2024	0	AT!G3290
ATIGA	2025	2025	0	AT!H3290
ATIGA	2026	2026	0	AT!I3290
ATIGA	2027	2027	0	AT!J3290
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E3328
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F3328
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3328
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3328

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I3328
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J3328
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E3332
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F3332
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G3332
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H3332
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I3332
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J3332
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3332
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H3296
AIFTA	30/12/2022	2022	*	AI!F3292
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3292
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3292
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3292
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3292
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3292
VKFTA	2022	2022	0	VK!E3292
VKFTA	2023	2023	0	VK!F3292
VKFTA	2024	2024	0	VK!G3292
VKFTA	2025	2025	0	VK!H3292
VKFTA	2026	2026	0	VK!I3292
VKFTA	2027	2027	0	VK!J3292
VCFTA	2022	2022	*	VC!D3339
VCFTA	2023	2023	*	VC!E3339
VCFTA	2024	2024	*	VC!F3339
VCFTA	2025	2025	*	VC!G3339

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	*	VC!H3339
VCFTA	2027	2027	*	VC!I3339
VN-EAEU	2022	2022	*	EAV!D3336
VN-EAEU	2023	2023	*	EAV!E3336
VN-EAEU	2024	2024	*	EAV!F3336
VN-EAEU	2025	2025	*	EAV!G3336
VN-EAEU	2026	2026	*	EAV!H3336
VN-EAEU	2027	2027	*	EAV!I3336
AHKFTA	2022	2022	*	AKH!D3344
AHKFTA	2023	2023	*	AKH!E3344
AHKFTA	2024	2024	*	AKH!F3344
AHKFTA	2025	2025	*	AKH!G3344
AHKFTA	2026	2026	*	AKH!H3344
AHKFTA	2027	2027	*	AKH!I3344
EVFTA	2022	2022	7	EV-NK!D3315
EVFTA	2023	2023	7	EV-NK!E3315
EVFTA	2024	2024	7	EV-NK!F3315
EVFTA	2025	2025	7	EV-NK!G3315
EVFTA	2026	2026	7	EV-NK!H3315
EVFTA	2027	2027	7	EV-NK!I3315
UKVFTA	2022	2022	7	UKV!D3317
UKVFTA	2023	2023	7	UKV!E3317
UKVFTA	2024	2024	7	UKV!F3317
UKVFTA	2025	2025	7	UKV!G3317
UKVFTA	2026	2026	7	UKV!H3317
UKVFTA	2027	2027	7	UKV!I3317

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)		CPTPP!3313
CPTPP	(II)	2022 (DERIVED)		CPTPP!3313
CPTPP	(III)	2023 (DERIVED)		CPTPP!3313
CPTPP	(IV)	2024 (DERIVED)		CPTPP!3313
CPTPP	(V)	2025 (DERIVED)		CPTPP!3313
CPTPP	(VI)	2026 (DERIVED)		CPTPP!3313
CPTPP	(VII)	2027 (DERIVED)		CPTPP!3313
RCEP A	2022	2022	*	RCEPT-A!D3336
RCEP A	2023	2023	*	RCEPT-A!E3336
RCEP A	2024	2024	*	RCEPT-A!F3336
RCEP A	2025	2025	*	RCEPT-A!G3336
RCEP A	2026	2026	*	RCEPT-A!H3336
RCEP A	2027	2027	*	RCEPT-A!I3336
RCEP B	2022	2022	*	B!D3336
RCEP B	2023	2023	*	B!E3336
RCEP B	2024	2024	*	B!F3336
RCEP B	2025	2025	*	B!G3336
RCEP B	2026	2026	*	B!H3336
RCEP B	2027	2027	*	B!I3336
RCEP C	2022	2022	*	C!D3336
RCEP C	2023	2023	*	C!E3336
RCEP C	2024	2024	*	C!F3336
RCEP C	2025	2025	*	C!G3336
RCEP C	2026	2026	*	C!H3336
RCEP C	2027	2027	*	C!I3336
RCEP D	2022	2022	*	D!D3336

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	*	D!E3336
RCEP D	2024	2024	*	D!F3336
RCEP D	2025	2025	*	D!G3336
RCEP D	2026	2026	*	D!H3336
RCEP D	2027	2027	*	D!I3336
RCEP E	2022	2022	*	E!D3339
RCEP E	2023	2023	*	E!E3339
RCEP E	2024	2024	*	E!F3339
RCEP E	2025	2025	*	E!G3339
RCEP E	2026	2026	*	E!H3339
RCEP E	2027	2027	*	E!I3339
RCEP F	2022	2022	*	F!D3336
RCEP F	2023	2023	*	F!E3336
RCEP F	2024	2024	*	F!F3336
RCEP F	2025	2025	*	F!G3336
RCEP F	2026	2026	*	F!H3336
RCEP F	2027	2027	*	F!I3336
VIFTA	2024	2024	*	VI!F3077
VIFTA	2025	2025	*	VI!G3077
VIFTA	2026	2026	*	VI!H3077
VIFTA	2027	2027	*	VI!I3077

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): 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	EVFTA 7%, UKVFTA 7%, ACFTA 20%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving.	MFN 0%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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
HS-005	BLUE	Chapter 98 equivalent exists	2710.20.00 corresponds to Chapter 98 code 9838.00.00 (specific MFN: 7%). Applies only if Chapter 98 conditions are met.	Dầu diesel sinh học (B5, B10).	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2710.20.00. 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 0% for 2710.20.00 was checked against BT2026 (cell BT2026!N3334), 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)

Item policy
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.