Vietnam Tariff Intelligence

# Detalle del SA 2710.12.60

| | |
|---|---|
| **Código SA** | 2710.12.60 |
| **Descripción** | 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: / - - - Low aromatic solvents containing by weight less than 1% aromatic content |
| **Unidad** | kg/lít |
| **Generado** | 02/11/2026 19:39:43 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/27101260/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 15 | 15% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3307 |
| Preferencial (NMF) | 10 | 10% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3307 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q3307 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | MT | Impuesto amb. – ver tabla | 109/2025/UBTVQH15 | 2021-08-06 | BT2026!CV3307 |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| ACFTA | 5 (-CN) | 5% (excepto CN) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| CPTPP | 7 | 7% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 7 | 7% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| AKFTA | 8 | 8% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| EVFTA | 8 | 8% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 8 | 8% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VKFTA | 8 | 8% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 10 | 10% | Arancel consolidado BT2026 |  | S | 206/2025/NĐ-CP | Ad valorem |
| VN-CAM |  | Sin datos | Sin datos |  | S | 56/2026/NĐ-CP | Sin datos |
| VNCU |  | Sin datos | Sin datos |  | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |
| AANZFTA | * | * no elegible | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | No elegible (*) |
| AHKFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | No elegible (*) |
| AIFTA | * | * no elegible | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | No elegible (*) |
| AJCEP | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | No elegible (*) |

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|
| RCEP (Anexo A) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo B) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo C) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo D) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo E) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| RCEP (Anexo F) | * | * no elegible | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | No elegible (*) |
| VCFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | No elegible (*) |
| VJEPA | * | * no elegible | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | No elegible (*) |
| VIFTA | * | * no elegible | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | No elegible (*) |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 5 | AC!E3302 |
| ATIGA | 2022 | 2022 | 5 | AT!E3263 |
| ATIGA | 2023 | 2023 | 5 | AT!F3263 |
| ATIGA | 2024 | 2024 | 0 | AT!G3263 |
| ATIGA | 2025 | 2025 | 0 | AT!H3263 |
| ATIGA | 2026 | 2026 | 0 | AT!I3263 |
| ATIGA | 2027 | 2027 | 0 | AT!J3263 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E3301 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F3301 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G3301 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H3301 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I3301 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J3301 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E3305 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F3305 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G3305 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H3305 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I3305 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J3305 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 8 | AK!F3305 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H3269 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F3265 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G3265 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H3265 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I3265 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J3265 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K3265 |
| VKFTA | 2022 | 2022 | 8 | VK!E3265 |
| VKFTA | 2023 | 2023 | 8 | VK!F3265 |
| VKFTA | 2024 | 2024 | 8 | VK!G3265 |
| VKFTA | 2025 | 2025 | 8 | VK!H3265 |
| VKFTA | 2026 | 2026 | 8 | VK!I3265 |
| VKFTA | 2027 | 2027 | 8 | VK!J3265 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2022 | 2022 | * | VC!D3312 |
| VCFTA | 2023 | 2023 | * | VC!E3312 |
| VCFTA | 2024 | 2024 | * | VC!F3312 |
| VCFTA | 2025 | 2025 | * | VC!G3312 |
| VCFTA | 2026 | 2026 | * | VC!H3312 |
| VCFTA | 2027 | 2027 | * | VC!I3312 |
| VN-EAEU | 2022 | 2022 | 7,3 | EAV!D3309 |
| VN-EAEU | 2023 | 2023 | 7 | EAV!E3309 |
| VN-EAEU | 2024 | 2024 | 7 | EAV!F3309 |
| VN-EAEU | 2025 | 2025 | 7 | EAV!G3309 |
| VN-EAEU | 2026 | 2026 | 7 | EAV!H3309 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I3309 |
| AHKFTA | 2022 | 2022 | * | AKH!D3317 |
| AHKFTA | 2023 | 2023 | * | AKH!E3317 |
| AHKFTA | 2024 | 2024 | * | AKH!F3317 |
| AHKFTA | 2025 | 2025 | * | AKH!G3317 |
| AHKFTA | 2026 | 2026 | * | AKH!H3317 |
| AHKFTA | 2027 | 2027 | * | AKH!I3317 |
| EVFTA | 2022 | 2022 | 14 | EV-NK!D3288 |
| EVFTA | 2023 | 2023 | 13 | EV-NK!E3288 |
| EVFTA | 2024 | 2024 | 11 | EV-NK!F3288 |
| EVFTA | 2025 | 2025 | 10 | EV-NK!G3288 |
| EVFTA | 2026 | 2026 | 8 | EV-NK!H3288 |
| EVFTA | 2027 | 2027 | 7 | EV-NK!I3288 |
| UKVFTA | 2022 | 2022 | 14 | UKV!D3290 |
| UKVFTA | 2023 | 2023 | 13 | UKV!E3290 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2024 | 2024 | 11 | UKV!F3290 |
| UKVFTA | 2025 | 2025 | 10 | UKV!G3290 |
| UKVFTA | 2026 | 2026 | 8 | UKV!H3290 |
| UKVFTA | 2027 | 2027 | 7 | UKV!I3290 |
| CPTPP | (I) | 2021 (DERIVED) | 7 | CPTPP!D3286 |
| CPTPP | (II) | 2022 (DERIVED) | 7 | CPTPP!E3286 |
| CPTPP | (III) | 2023 (DERIVED) | 7 | CPTPP!F3286 |
| CPTPP | (IV) | 2024 (DERIVED) | 7 | CPTPP!G3286 |
| CPTPP | (V) | 2025 (DERIVED) | 7 | CPTPP!H3286 |
| CPTPP | (VI) | 2026 (DERIVED) | 7 | CPTPP!I3286 |
| CPTPP | (VII) | 2027 (DERIVED) | 7 | CPTPP!J3286 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D3309 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E3309 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F3309 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G3309 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H3309 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I3309 |
| RCEP B | 2022 | 2022 | * | B!D3309 |
| RCEP B | 2023 | 2023 | * | B!E3309 |
| RCEP B | 2024 | 2024 | * | B!F3309 |
| RCEP B | 2025 | 2025 | * | B!G3309 |
| RCEP B | 2026 | 2026 | * | B!H3309 |
| RCEP B | 2027 | 2027 | * | B!I3309 |
| RCEP C | 2022 | 2022 | * | C!D3309 |
| RCEP C | 2023 | 2023 | * | C!E3309 |
| RCEP C | 2024 | 2024 | * | C!F3309 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | * | C!G3309 |
| RCEP C | 2026 | 2026 | * | C!H3309 |
| RCEP C | 2027 | 2027 | * | C!I3309 |
| RCEP D | 2022 | 2022 | * | D!D3309 |
| RCEP D | 2023 | 2023 | * | D!E3309 |
| RCEP D | 2024 | 2024 | * | D!F3309 |
| RCEP D | 2025 | 2025 | * | D!G3309 |
| RCEP D | 2026 | 2026 | * | D!H3309 |
| RCEP D | 2027 | 2027 | * | D!I3309 |
| RCEP E | 2022 | 2022 | * | E!D3312 |
| RCEP E | 2023 | 2023 | * | E!E3312 |
| RCEP E | 2024 | 2024 | * | E!F3312 |
| RCEP E | 2025 | 2025 | * | E!G3312 |
| RCEP E | 2026 | 2026 | * | E!H3312 |
| RCEP E | 2027 | 2027 | * | E!I3312 |
| RCEP F | 2022 | 2022 | * | F!D3309 |
| RCEP F | 2023 | 2023 | * | F!E3309 |
| RCEP F | 2024 | 2024 | * | F!F3309 |
| RCEP F | 2025 | 2025 | * | F!G3309 |
| RCEP F | 2026 | 2026 | * | F!H3309 |
| RCEP F | 2027 | 2027 | * | F!I3309 |
| VIFTA | 2024 | 2024 | * | VI!F3050 |
| VIFTA | 2025 | 2025 | * | VI!G3050 |
| VIFTA | 2026 | 2026 | * | VI!H3050 |
| VIFTA | 2027 | 2027 | * | VI!I3050 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | VN-LAO 10%: 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. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 2710.12 has 22 lines; 2710.12.60 is distinguished from its siblings by: Low aromatic solvents containing by weight less than 1% aromatic content. | 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. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2710.12.60. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 10% for 2710.12.60 was checked against BT2026 (cell BT2026!N3307), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.