

Detalle del SA 2710.12.91

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 2710.12.91                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 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: / - - - Other: / - - - - Alpha olefins |
| Unidad                 | kg/lít                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Generado               | 31/10/2026 18:26:46                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 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                 | <a href="https://vietnamtariff.com/hs-code/27101291/">https://vietnamtariff.com/hs-code/27101291/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

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!K3311  |
| Preferencial (NMF)               | 10              | 10%                       | 26/2023/NĐ-CP     | 2023-07-15 | BT2026!N3311  |
| IVA                              | 8/10            | 8 / 10 (varios tipos)     | 181/2025/NĐ-CP    | 2025-07-01 | BT2026!Q3311  |
| Impuesto especial al consumo     |                 | Sin datos                 |                   |            |               |
| Impuesto ambiental               | MT              | Impuesto amb. – ver tabla | 109/2025/UBTVQH15 | 2021-08-06 | BT2026!CV3311 |
| 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      |
| CPTPP   | 7               | 7%               | Arancel consolidado BT2026 | (VI)                                   | CPTPP                 | 115/2022/NĐ-CP | Ad valorem      |
| EVFTA   | 7               | 7%               | Arancel consolidado BT2026 | 2026                                   | EUR.1                 | 116/2022/NĐ-CP | Ad valorem      |
| UKVFTA  | 7               | 7%               | Arancel consolidado BT2026 | 2026                                   | EUR.1                 | 117/2022/NĐ-CP | Ad valorem      |
| VN-EAEU | 7               | 7%               | Arancel consolidado BT2026 | 2026                                   | EAV                   | 113/2022/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       |
| VKFTA   | 12              | 12%              | Arancel consolidado BT2026 | 2026                                   | VK                    | 125/2022/NĐ-CP | Ad valorem      |
| ACFTA   | 20 (-CN)        | 20% (excepto CN) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                     | 118/2022/NĐ-CP | Ad valorem      |
| AKFTA   | 24              | 24%              | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                    | 119/2022/NĐ-CP | Ad valorem      |
| AANZFTA | *               | * no eligible    | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                  | 121/2022/NĐ-CP | No eligible (*) |
| AHKFTA  | *               | * no eligible    | Arancel consolidado BT2026 | 2026                                   | AHK                   | 123/2022/NĐ-CP | No eligible (*) |
| AIFTA   | *               | * no eligible    | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                    | 122/2022/NĐ-CP | No eligible (*) |
| AJCEP   | *               | * no eligible    | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                    | 120/2022/NĐ-CP | No eligible (*) |

| 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) |      | 20              | AC!E3306 |
| ATIGA | 2022                                   | 2022 | 10              | AT!E3267 |
| ATIGA | 2023                                   | 2023 | 5               | AT!F3267 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G3267 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H3267 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I3267 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J3267 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente     |
|---------|----------------------------------------|------|-----------------|------------|
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | *               | AJ!E3305   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | *               | AJ!F3305   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | *               | AJ!G3305   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | *               | AJ!H3305   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *               | AJ!I3305   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *               | AJ!J3305   |
| VJEPa   | 30/12/2022 - 31/3/2023                 | 2022 | *               | VJ!E3309   |
| VJEPa   | 01/4/2023 - 31/3/2024                  | 2023 | *               | VJ!F3309   |
| VJEPa   | 01/4/2024 - 31/3/2025                  | 2024 | *               | VJ!G3309   |
| VJEPa   | 01/4/2025 - 31/3/2026                  | 2025 | *               | VJ!H3309   |
| VJEPa   | 01/4/2026 - 31/3/2027                  | 2026 | *               | VJ!I3309   |
| VJEPa   | 01/4/2027 - 31/3/2028                  | 2027 | *               | VJ!J3309   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 24              | AK!F3309   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | *               | AANZ!H3273 |
| AIFTA   | 30/12/2022                             | 2022 | *               | AI!F3269   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *               | AI!G3269   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *               | AI!H3269   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *               | AI!I3269   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *               | AI!J3269   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *               | AI!K3269   |
| VKFTA   | 2022                                   | 2022 | 12              | VK!E3269   |
| VKFTA   | 2023                                   | 2023 | 12              | VK!F3269   |
| VKFTA   | 2024                                   | 2024 | 12              | VK!G3269   |
| VKFTA   | 2025                                   | 2025 | 12              | VK!H3269   |
| VKFTA   | 2026                                   | 2026 | 12              | VK!I3269   |
| VKFTA   | 2027                                   | 2027 | 12              | VK!J3269   |

| FTA     | Periodo | Año  | Valor de origen | Fuente      |
|---------|---------|------|-----------------|-------------|
| VCFTA   | 2022    | 2022 | *               | VC!D3316    |
| VCFTA   | 2023    | 2023 | *               | VC!E3316    |
| VCFTA   | 2024    | 2024 | *               | VC!F3316    |
| VCFTA   | 2025    | 2025 | *               | VC!G3316    |
| VCFTA   | 2026    | 2026 | *               | VC!H3316    |
| VCFTA   | 2027    | 2027 | *               | VC!I3316    |
| VN-EAEU | 2022    | 2022 | 10              | EAV!D3313   |
| VN-EAEU | 2023    | 2023 | 7               | EAV!E3313   |
| VN-EAEU | 2024    | 2024 | 7               | EAV!F3313   |
| VN-EAEU | 2025    | 2025 | 7               | EAV!G3313   |
| VN-EAEU | 2026    | 2026 | 7               | EAV!H3313   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I3313   |
| AHKFTA  | 2022    | 2022 | *               | AKH!D3321   |
| AHKFTA  | 2023    | 2023 | *               | AKH!E3321   |
| AHKFTA  | 2024    | 2024 | *               | AKH!F3321   |
| AHKFTA  | 2025    | 2025 | *               | AKH!G3321   |
| AHKFTA  | 2026    | 2026 | *               | AKH!H3321   |
| AHKFTA  | 2027    | 2027 | *               | AKH!I3321   |
| EVFTA   | 2022    | 2022 | 20              | EV-NK!D3292 |
| EVFTA   | 2023    | 2023 | 20              | EV-NK!E3292 |
| EVFTA   | 2024    | 2024 | 15              | EV-NK!F3292 |
| EVFTA   | 2025    | 2025 | 10              | EV-NK!G3292 |
| EVFTA   | 2026    | 2026 | 7               | EV-NK!H3292 |
| EVFTA   | 2027    | 2027 | 7               | EV-NK!I3292 |
| UKVFTA  | 2022    | 2022 | 20              | UKV!D3294   |
| UKVFTA  | 2023    | 2023 | 20              | UKV!E3294   |

| FTA    | Periodo | Año            | Valor de origen | Fuente        |
|--------|---------|----------------|-----------------|---------------|
| UKVFTA | 2024    | 2024           | 15              | UKV!F3294     |
| UKVFTA | 2025    | 2025           | 10              | UKV!G3294     |
| UKVFTA | 2026    | 2026           | 7               | UKV!H3294     |
| UKVFTA | 2027    | 2027           | 7               | UKV!I3294     |
| CPTPP  | (I)     | 2021 (DERIVED) | 20              | CPTPP!D3290   |
| CPTPP  | (II)    | 2022 (DERIVED) | 15              | CPTPP!E3290   |
| CPTPP  | (III)   | 2023 (DERIVED) | 10              | CPTPP!F3290   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 7               | CPTPP!G3290   |
| CPTPP  | (V)     | 2025 (DERIVED) | 7               | CPTPP!H3290   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 7               | CPTPP!I3290   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 7               | CPTPP!J3290   |
| RCEP A | 2022    | 2022           | *               | RCEPT-A!D3313 |
| RCEP A | 2023    | 2023           | *               | RCEPT-A!E3313 |
| RCEP A | 2024    | 2024           | *               | RCEPT-A!F3313 |
| RCEP A | 2025    | 2025           | *               | RCEPT-A!G3313 |
| RCEP A | 2026    | 2026           | *               | RCEPT-A!H3313 |
| RCEP A | 2027    | 2027           | *               | RCEPT-A!I3313 |
| RCEP B | 2022    | 2022           | *               | B!D3313       |
| RCEP B | 2023    | 2023           | *               | B!E3313       |
| RCEP B | 2024    | 2024           | *               | B!F3313       |
| RCEP B | 2025    | 2025           | *               | B!G3313       |
| RCEP B | 2026    | 2026           | *               | B!H3313       |
| RCEP B | 2027    | 2027           | *               | B!I3313       |
| RCEP C | 2022    | 2022           | *               | C!D3313       |
| RCEP C | 2023    | 2023           | *               | C!E3313       |
| RCEP C | 2024    | 2024           | *               | C!F3313       |

| FTA    | Periodo | Año  | Valor de origen | Fuente   |
|--------|---------|------|-----------------|----------|
| RCEP C | 2025    | 2025 | *               | C!G3313  |
| RCEP C | 2026    | 2026 | *               | C!H3313  |
| RCEP C | 2027    | 2027 | *               | C!I3313  |
| RCEP D | 2022    | 2022 | *               | D!D3313  |
| RCEP D | 2023    | 2023 | *               | D!E3313  |
| RCEP D | 2024    | 2024 | *               | D!F3313  |
| RCEP D | 2025    | 2025 | *               | D!G3313  |
| RCEP D | 2026    | 2026 | *               | D!H3313  |
| RCEP D | 2027    | 2027 | *               | D!I3313  |
| RCEP E | 2022    | 2022 | *               | E!D3316  |
| RCEP E | 2023    | 2023 | *               | E!E3316  |
| RCEP E | 2024    | 2024 | *               | E!F3316  |
| RCEP E | 2025    | 2025 | *               | E!G3316  |
| RCEP E | 2026    | 2026 | *               | E!H3316  |
| RCEP E | 2027    | 2027 | *               | E!I3316  |
| RCEP F | 2022    | 2022 | *               | F!D3313  |
| RCEP F | 2023    | 2023 | *               | F!E3313  |
| RCEP F | 2024    | 2024 | *               | F!F3313  |
| RCEP F | 2025    | 2025 | *               | F!G3313  |
| RCEP F | 2026    | 2026 | *               | F!H3313  |
| RCEP F | 2027    | 2027 | *               | F!I3313  |
| VIFTA  | 2024    | 2024 | *               | VI!F3054 |
| VIFTA  | 2025    | 2025 | *               | VI!G3054 |
| VIFTA  | 2026    | 2026 | *               | VI!H3054 |
| VIFTA  | 2027    | 2027 | *               | VI!I3054 |

| 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%, 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. | No verificado – requiere comprobación |
| HS-003           | YELLOW | Classification Review Required – similar lines exist       | Subheading 2710.12 has 22 lines; 2710.12.91 is distinguished from its siblings by: Alpha olefins.                                                                          | 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 2710.12.91. 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 2710.12.91 was checked against BT2026 (cell BT2026!N3311), 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.