Vietnam Tariff Intelligence

# Detalle del SA 2710.19.90

| | |
|---|---|
| **Código SA** | 2710.19.90 |
| **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: / - - Other: / - - - Other |
| **Unidad** | kg/lít |
| **Generado** | 04/11/2026 10:25:44 |
| **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/27101990/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 0 | 0% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K3333 |
| Preferencial (NMF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N3333 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q3333 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | MT | Impuesto amb. – ver tabla | 109/2025/UBTVQH15 | 2021-08-06 | BT2026!CV3333 |
| Derecho de exportación | 0 | 0% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ3333 |
| 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 |
|---|---|---|---|---|---|---|---|
| AKFTA | 0(-KH, MY ) | 0% (excepto KH, MY) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/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 |
| EVFTA | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 2,5 | 2,5% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| CPTPP | 7 | 7% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| ACFTA | 8 (-CN) | 8% (excepto CN) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| 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 (*) |
| VN-EAEU | * | * no elegible | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/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) | | 8 | AC!E3328 |
| ATIGA | 2022 | 2022 | 0 | AT!E3289 |
| ATIGA | 2023 | 2023 | 0 | AT!F3289 |
| ATIGA | 2024 | 2024 | 0 | AT!G3289 |
| ATIGA | 2025 | 2025 | 0 | AT!H3289 |
| ATIGA | 2026 | 2026 | 0 | AT!I3289 |
| ATIGA | 2027 | 2027 | 0 | AT!J3289 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | * | AJ!E3327 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | * | AJ!F3327 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | * | AJ!G3327 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | * | AJ!H3327 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | * | AJ!I3327 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | * | AJ!J3327 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | * | VJ!E3331 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | * | VJ!F3331 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | * | VJ!G3331 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | * | VJ!H3331 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | * | VJ!I3331 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | * | VJ!J3331 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F3331 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | * | AANZ!H3295 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F3291 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G3291 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H3291 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I3291 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J3291 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K3291 |
| VKFTA | 2022 | 2022 | 0 | VK!E3291 |
| VKFTA | 2023 | 2023 | 0 | VK!F3291 |
| VKFTA | 2024 | 2024 | 0 | VK!G3291 |
| VKFTA | 2025 | 2025 | 0 | VK!H3291 |
| VKFTA | 2026 | 2026 | 0 | VK!I3291 |
| VKFTA | 2027 | 2027 | 0 | VK!J3291 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2022 | 2022 | * | VC!D3338 |
| VCFTA | 2023 | 2023 | * | VC!E3338 |
| VCFTA | 2024 | 2024 | * | VC!F3338 |
| VCFTA | 2025 | 2025 | * | VC!G3338 |
| VCFTA | 2026 | 2026 | * | VC!H3338 |
| VCFTA | 2027 | 2027 | * | VC!I3338 |
| VN-EAEU | 2022 | 2022 | * | EAV!D3335 |
| VN-EAEU | 2023 | 2023 | * | EAV!E3335 |
| VN-EAEU | 2024 | 2024 | * | EAV!F3335 |
| VN-EAEU | 2025 | 2025 | * | EAV!G3335 |
| VN-EAEU | 2026 | 2026 | * | EAV!H3335 |
| VN-EAEU | 2027 | 2027 | * | EAV!I3335 |
| AHKFTA | 2022 | 2022 | * | AKH!D3343 |
| AHKFTA | 2023 | 2023 | * | AKH!E3343 |
| AHKFTA | 2024 | 2024 | * | AKH!F3343 |
| AHKFTA | 2025 | 2025 | * | AKH!G3343 |
| AHKFTA | 2026 | 2026 | * | AKH!H3343 |
| AHKFTA | 2027 | 2027 | * | AKH!I3343 |
| EVFTA | 2022 | 2022 | 5 | EV-NK!D3314 |
| EVFTA | 2023 | 2023 | 4,4 | EV-NK!E3314 |
| EVFTA | 2024 | 2024 | 3,8 | EV-NK!F3314 |
| EVFTA | 2025 | 2025 | 3,1 | EV-NK!G3314 |
| EVFTA | 2026 | 2026 | 2,5 | EV-NK!H3314 |
| EVFTA | 2027 | 2027 | 1,9 | EV-NK!I3314 |
| UKVFTA | 2022 | 2022 | 5 | UKV!D3316 |
| UKVFTA | 2023 | 2023 | 4,4 | UKV!E3316 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| UKVFTA | 2024 | 2024 | 3,8 | UKV!F3316 |
| UKVFTA | 2025 | 2025 | 3,1 | UKV!G3316 |
| UKVFTA | 2026 | 2026 | 2,5 | UKV!H3316 |
| UKVFTA | 2027 | 2027 | 1,9 | UKV!I3316 |
| CPTPP | (I) | 2021 (DERIVED) | 7 | CPTPP!D3312 |
| CPTPP | (II) | 2022 (DERIVED) | 7 | CPTPP!E3312 |
| CPTPP | (III) | 2023 (DERIVED) | 7 | CPTPP!F3312 |
| CPTPP | (IV) | 2024 (DERIVED) | 7 | CPTPP!G3312 |
| CPTPP | (V) | 2025 (DERIVED) | 7 | CPTPP!H3312 |
| CPTPP | (VI) | 2026 (DERIVED) | 7 | CPTPP!I3312 |
| CPTPP | (VII) | 2027 (DERIVED) | 7 | CPTPP!J3312 |
| RCEP A | 2022 | 2022 | * | RCEPT-A!D3335 |
| RCEP A | 2023 | 2023 | * | RCEPT-A!E3335 |
| RCEP A | 2024 | 2024 | * | RCEPT-A!F3335 |
| RCEP A | 2025 | 2025 | * | RCEPT-A!G3335 |
| RCEP A | 2026 | 2026 | * | RCEPT-A!H3335 |
| RCEP A | 2027 | 2027 | * | RCEPT-A!I3335 |
| RCEP B | 2022 | 2022 | * | B!D3335 |
| RCEP B | 2023 | 2023 | * | B!E3335 |
| RCEP B | 2024 | 2024 | * | B!F3335 |
| RCEP B | 2025 | 2025 | * | B!G3335 |
| RCEP B | 2026 | 2026 | * | B!H3335 |
| RCEP B | 2027 | 2027 | * | B!I3335 |
| RCEP C | 2022 | 2022 | * | C!D3335 |
| RCEP C | 2023 | 2023 | * | C!E3335 |
| RCEP C | 2024 | 2024 | * | C!F3335 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | * | C!G3335 |
| RCEP C | 2026 | 2026 | * | C!H3335 |
| RCEP C | 2027 | 2027 | * | C!I3335 |
| RCEP D | 2022 | 2022 | * | D!D3335 |
| RCEP D | 2023 | 2023 | * | D!E3335 |
| RCEP D | 2024 | 2024 | * | D!F3335 |
| RCEP D | 2025 | 2025 | * | D!G3335 |
| RCEP D | 2026 | 2026 | * | D!H3335 |
| RCEP D | 2027 | 2027 | * | D!I3335 |
| RCEP E | 2022 | 2022 | * | E!D3338 |
| RCEP E | 2023 | 2023 | * | E!E3338 |
| RCEP E | 2024 | 2024 | * | E!F3338 |
| RCEP E | 2025 | 2025 | * | E!G3338 |
| RCEP E | 2026 | 2026 | * | E!H3338 |
| RCEP E | 2027 | 2027 | * | E!I3338 |
| RCEP F | 2022 | 2022 | * | F!D3335 |
| RCEP F | 2023 | 2023 | * | F!E3335 |
| RCEP F | 2024 | 2024 | * | F!F3335 |
| RCEP F | 2025 | 2025 | * | F!G3335 |
| RCEP F | 2026 | 2026 | * | F!H3335 |
| RCEP F | 2027 | 2027 | * | F!I3335 |
| VIFTA | 2024 | 2024 | 2 | VI!F3076 |
| VIFTA | 2025 | 2025 | 1 | VI!G3076 |
| VIFTA | 2026 | 2026 | 0 | VI!H3076 |
| VIFTA | 2027 | 2027 | 0 | VI!I3076 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT) | | 15/2024/TT-BYT | Read the referenced instruments. | Instrumento citado en la fuente; vigencia no verificada |
| FTA-013 | YELLOW | FTA rate not lower than MFN | EVFTA 2,5%, UKVFTA 2,5%, CPTPP 7%, ACFTA 8%: 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. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 2710.19 has 17 lines; 2710.19.90 is distinguished from its siblings by: Other. | 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. | 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 |

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|
| HS-005 | BLUE | Chapter 98 equivalent exists | 2710.19.90 corresponds to Chapter 98 code 9840.25.00 (specific MFN: 0%). Applies only if Chapter 98 conditions are met. | - Dầu Parafin - Paraffinic Oil dùng trong sản xuất sản phẩm cao su | 26/2023/NĐ-CP | Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2710.19.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 2710.19.90 was checked against BT2026 (cell BT2026!N3333), 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 |

## Política de la partida

| Política de la partida |
|---|
| Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT) |

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.