Vietnam Tariff Intelligence

HS 2710.12.60 detail

HS code	2710.12.60
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: / - - Light oils and preparations: / - - - Low aromatic solvents containing by weight less than 1% aromatic content
Unit	kg/lít
Generated	02/11/2026 21:43:59
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://vietnamtariff.com/hs-code/27101260/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3307
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N3307
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3307
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	109/2025/UBTVQH15	2021-08-06	BT2026!CV3307
Export duty		No data			
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
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
ACFTA	5 (-CN)	5% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
CPTPP	7	7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
VN-EAEU	7	7%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
AKFTA	8	8%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
EVFTA	8	8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	8	8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VKFTA	8	8%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	10	10%	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
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!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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Not verified – check required
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.	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
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.	Not verified – check required
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.	Checked against the source tariff file

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.