

## HS 2710.12.99 detail

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 2710.12.99                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Description</b>         | 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: / - - - - Other |
| <b>Unit</b>                | kg/lít                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Generated</b>           | 31/10/2026 06:34:01                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Data version</b>        | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/27101299/">https://vietnamtariff.com/hs-code/27101299/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

### 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!K3313  |
| Preferential (MFN)   | 10           | 10%                     | 26/2023/NĐ-CP     | 2023-07-15 | BT2026!N3313  |
| VAT                  | 8/10         | 8 / 10 (several rates)  | 181/2025/NĐ-CP    | 2025-07-01 | BT2026!Q3313  |
| Excise tax           |              | No data                 |                   |            |               |
| Environmental tax    | MT           | Env. tax – see schedule | 109/2025/UBTVQH15 | 2021-08-06 | BT2026!CV3313 |
| 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       |
| CPTPP   | 7            | 7%              | Consolidated BT2026 | (VI)                                   | CPTPP                 | 115/2022/NĐ-CP | Ad valorem       |
| 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       |
| VN-EAEU | 7            | 7%              | Consolidated BT2026 | 2026                                   | EAV                   | 113/2022/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          |
| VKFTA   | 12           | 12%             | Consolidated BT2026 | 2026                                   | VK                    | 125/2022/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       |
| AKFTA   | 24           | 24%             | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                    | 119/2022/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 (*) |

| 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) |      | 20           | AC!E3308 |
| ATIGA | 2022                                   | 2022 | 10           | AT!E3269 |
| ATIGA | 2023                                   | 2023 | 5            | AT!F3269 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G3269 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H3269 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I3269 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J3269 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | *            | AJ!E3307   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | *            | AJ!F3307   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | *            | AJ!G3307   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | *            | AJ!H3307   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *            | AJ!I3307   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *            | AJ!J3307   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *            | VJ!E3311   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *            | VJ!F3311   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *            | VJ!G3311   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *            | VJ!H3311   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *            | VJ!I3311   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *            | VJ!J3311   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 24           | AK!F3311   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AANZ!H3275 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F3271   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G3271   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H3271   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I3271   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J3271   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K3271   |
| VKFTA   | 2022                                   | 2022 | 12           | VK!E3271   |
| VKFTA   | 2023                                   | 2023 | 12           | VK!F3271   |
| VKFTA   | 2024                                   | 2024 | 12           | VK!G3271   |
| VKFTA   | 2025                                   | 2025 | 12           | VK!H3271   |
| VKFTA   | 2026                                   | 2026 | 12           | VK!I3271   |
| VKFTA   | 2027                                   | 2027 | 12           | VK!J3271   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2022   | 2022 | *            | VC!D3318    |
| VCFTA   | 2023   | 2023 | *            | VC!E3318    |
| VCFTA   | 2024   | 2024 | *            | VC!F3318    |
| VCFTA   | 2025   | 2025 | *            | VC!G3318    |
| VCFTA   | 2026   | 2026 | *            | VC!H3318    |
| VCFTA   | 2027   | 2027 | *            | VC!I3318    |
| VN-EAEU | 2022   | 2022 | 10           | EAV!D3315   |
| VN-EAEU | 2023   | 2023 | 7            | EAV!E3315   |
| VN-EAEU | 2024   | 2024 | 7            | EAV!F3315   |
| VN-EAEU | 2025   | 2025 | 7            | EAV!G3315   |
| VN-EAEU | 2026   | 2026 | 7            | EAV!H3315   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I3315   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D3323   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E3323   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F3323   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G3323   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H3323   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I3323   |
| EVFTA   | 2022   | 2022 | 20           | EV-NK!D3294 |
| EVFTA   | 2023   | 2023 | 20           | EV-NK!E3294 |
| EVFTA   | 2024   | 2024 | 15           | EV-NK!F3294 |
| EVFTA   | 2025   | 2025 | 10           | EV-NK!G3294 |
| EVFTA   | 2026   | 2026 | 7            | EV-NK!H3294 |
| EVFTA   | 2027   | 2027 | 7            | EV-NK!I3294 |
| UKVFTA  | 2022   | 2022 | 20           | UKV!D3296   |
| UKVFTA  | 2023   | 2023 | 20           | UKV!E3296   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| UKVFTA | 2024   | 2024           | 15           | UKV!F3296     |
| UKVFTA | 2025   | 2025           | 10           | UKV!G3296     |
| UKVFTA | 2026   | 2026           | 7            | UKV!H3296     |
| UKVFTA | 2027   | 2027           | 7            | UKV!I3296     |
| CPTPP  | (I)    | 2021 (DERIVED) | 20           | CPTPP!D3292   |
| CPTPP  | (II)   | 2022 (DERIVED) | 15           | CPTPP!E3292   |
| CPTPP  | (III)  | 2023 (DERIVED) | 10           | CPTPP!F3292   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 7            | CPTPP!G3292   |
| CPTPP  | (V)    | 2025 (DERIVED) | 7            | CPTPP!H3292   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 7            | CPTPP!I3292   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 7            | CPTPP!J3292   |
| RCEP A | 2022   | 2022           | *            | RCEPT-A!D3315 |
| RCEP A | 2023   | 2023           | *            | RCEPT-A!E3315 |
| RCEP A | 2024   | 2024           | *            | RCEPT-A!F3315 |
| RCEP A | 2025   | 2025           | *            | RCEPT-A!G3315 |
| RCEP A | 2026   | 2026           | *            | RCEPT-A!H3315 |
| RCEP A | 2027   | 2027           | *            | RCEPT-A!I3315 |
| RCEP B | 2022   | 2022           | *            | B!D3315       |
| RCEP B | 2023   | 2023           | *            | B!E3315       |
| RCEP B | 2024   | 2024           | *            | B!F3315       |
| RCEP B | 2025   | 2025           | *            | B!G3315       |
| RCEP B | 2026   | 2026           | *            | B!H3315       |
| RCEP B | 2027   | 2027           | *            | B!I3315       |
| RCEP C | 2022   | 2022           | *            | C!D3315       |
| RCEP C | 2023   | 2023           | *            | C!E3315       |
| RCEP C | 2024   | 2024           | *            | C!F3315       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP C | 2025   | 2025 | *            | C!G3315  |
| RCEP C | 2026   | 2026 | *            | C!H3315  |
| RCEP C | 2027   | 2027 | *            | C!I3315  |
| RCEP D | 2022   | 2022 | *            | D!D3315  |
| RCEP D | 2023   | 2023 | *            | D!E3315  |
| RCEP D | 2024   | 2024 | *            | D!F3315  |
| RCEP D | 2025   | 2025 | *            | D!G3315  |
| RCEP D | 2026   | 2026 | *            | D!H3315  |
| RCEP D | 2027   | 2027 | *            | D!I3315  |
| RCEP E | 2022   | 2022 | *            | E!D3318  |
| RCEP E | 2023   | 2023 | *            | E!E3318  |
| RCEP E | 2024   | 2024 | *            | E!F3318  |
| RCEP E | 2025   | 2025 | *            | E!G3318  |
| RCEP E | 2026   | 2026 | *            | E!H3318  |
| RCEP E | 2027   | 2027 | *            | E!I3318  |
| RCEP F | 2022   | 2022 | *            | F!D3315  |
| RCEP F | 2023   | 2023 | *            | F!E3315  |
| RCEP F | 2024   | 2024 | *            | F!F3315  |
| RCEP F | 2025   | 2025 | *            | F!G3315  |
| RCEP F | 2026   | 2026 | *            | F!H3315  |
| RCEP F | 2027   | 2027 | *            | F!I3315  |
| VIFTA  | 2024   | 2024 | *            | VI!F3056 |
| VIFTA  | 2025   | 2025 | *            | VI!G3056 |
| VIFTA  | 2026   | 2026 | *            | VI!H3056 |
| VIFTA  | 2027   | 2027 | *            | VI!I3056 |

## 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%, 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. | Not verified – check required |
| HS-003    | YELLOW | Classification Review Required – similar lines exist       | Subheading 2710.12 has 22 lines; 2710.12.99 is distinguished from its siblings by: Other.                                                                                  | 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 2710.12.99. This does NOT mean there is no risk.                                                                               |                                                                                                                                                                                   |                   | Check the MOIT Trade Remedies Authority database.                                                            | Not verified – check required |

| Risk code | Level | Risk name                      | Description                                                                                          | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| DQ-001    | GREEN | MFN rate present in the source | The MFN rate 10% for 2710.12.99 was checked against BT2026 (cell BT2026!N3313), 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.