Vietnam Tariff Intelligence

HS 2710.19.90 detail

HS code	2710.19.90
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: / - - Other: / - - - Other
Unit	kg/lít
Generated	02/11/2026 11:59:26
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/27101990/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	0	0%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3333
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3333
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3333
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	109/2025/UBTVQH15	2021-08-06	BT2026!CV3333
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3333
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

AKFTA	0(-KH, MY)	0% (except KH, MY)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
CPTPP	7	7%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
ACFTA	8 (-CN)	8% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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 (*)
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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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)		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
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

FTA	Period	Year	Source value	Source
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
VCFTA	2022	2022	*	VC!D3338
VCFTA	2023	2023	*	VC!E3338
VCFTA	2024	2024	*	VC!F3338
VCFTA	2025	2025	*	VC!G3338

FTA	Period	Year	Source value	Source
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
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

FTA	Period	Year	Source value	Source
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
RCEP C	2025	2025	*	C!G3335
RCEP C	2026	2026	*	C!H3335
RCEP C	2027	2027	*	C!I3335
RCEP D	2022	2022	*	D!D3335

FTA	Period	Year	Source value	Source
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

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Instrument cited in source; validity not verified
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.	Not verified – check required
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.	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
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).	Not verified – check required

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.	Not verified – check required
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.	Checked against the source tariff file

Item policy

Item policy
Thực phẩm, phụ gia thực phẩm và bao gói, dụng cụ chưa đựng (15/2024/TT-BYT)

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.