Vietnam Tariff Intelligence

HS 2715.00.10 detail

HS code	2715.00.10
Description	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) / - Polyurethane tar coatings
Unit	kg/lít
Generated	09/11/2026 03:33:46
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/27150010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3368
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N3368
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3368
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3368
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
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	11.4	11.4%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	20	20%	Consolidated BT2026	2026	AHK	123/2022/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
AIFTA	22.5	22.5%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E3368

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3329
ATIGA	2023	2023	0	AT!F3329
ATIGA	2024	2024	0	AT!G3329
ATIGA	2025	2025	0	AT!H3329
ATIGA	2026	2026	0	AT!I3329
ATIGA	2027	2027	0	AT!J3329
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E3367
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3367
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3367
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3367
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3367
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3367
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E3371
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F3371
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3371
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3371
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3371
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3371
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F3371
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3335
AIFTA	30/12/2022	2022	24	AI!F3331
AIFTA	31/12/2022 - 30/12/2023	2023	23	AI!G3331
AIFTA	31/12/2023 - 30/12/2024	2024	23	AI!H3331
AIFTA	31/12/2024 - 31/12/2025	2025	22.5	AI!I3331
AIFTA	01/01/2026 - 31/12/2026	2026	22.5	AI!J3331
AIFTA	01/01/2027 - 31/12/2027	2027	22.5	AI!K3331

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	5	VK!E3331
VKFTA	2023	2023	5	VK!F3331
VKFTA	2024	2024	5	VK!G3331
VKFTA	2025	2025	5	VK!H3331
VKFTA	2026	2026	5	VK!I3331
VKFTA	2027	2027	5	VK!J3331
VCFTA	2022	2022	5	VC!D3378
VCFTA	2023	2023	2	VC!E3378
VCFTA	2024	2024	0	VC!F3378
VCFTA	2025	2025	0	VC!G3378
VCFTA	2026	2026	0	VC!H3378
VCFTA	2027	2027	0	VC!I3378
VN-EAEU	2022	2022	5,5	EAV!D3375
VN-EAEU	2023	2023	3,6	EAV!E3375
VN-EAEU	2024	2024	1,8	EAV!F3375
VN-EAEU	2025	2025	0	EAV!G3375
VN-EAEU	2026	2026	0	EAV!H3375
VN-EAEU	2027	2027	0	EAV!I3375
AHKFTA	2022	2022	20	AKH!D3383
AHKFTA	2023	2023	20	AKH!E3383
AHKFTA	2024	2024	20	AKH!F3383
AHKFTA	2025	2025	20	AKH!G3383
AHKFTA	2026	2026	20	AKH!H3383
AHKFTA	2027	2027	20	AKH!I3383
EVFTA	2022	2022	10	EV-NK!D3354
EVFTA	2023	2023	6,6	EV-NK!E3354

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,3	EV-NK!F3354
EVFTA	2025	2025	0	EV-NK!G3354
EVFTA	2026	2026	0	EV-NK!H3354
EVFTA	2027	2027	0	EV-NK!I3354
UKVFTA	2022	2022	10	UKV!D3356
UKVFTA	2023	2023	6,6	UKV!E3356
UKVFTA	2024	2024	3,3	UKV!F3356
UKVFTA	2025	2025	0	UKV!G3356
UKVFTA	2026	2026	0	UKV!H3356
UKVFTA	2027	2027	0	UKV!I3356
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3354
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3354
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3354
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3354
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3354
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3354
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3354
RCEP A	2022	2022	18	RCEPT-A!D3375
RCEP A	2023	2023	16	RCEPT-A!E3375
RCEP A	2024	2024	14	RCEPT-A!F3375
RCEP A	2025	2025	12	RCEPT-A!G3375
RCEP A	2026	2026	10	RCEPT-A!H3375
RCEP A	2027	2027	8	RCEPT-A!I3375
RCEP B	2022	2022	18	B!D3375
RCEP B	2023	2023	16	B!E3375
RCEP B	2024	2024	14	B!F3375

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G3375
RCEP B	2026	2026	10	B!H3375
RCEP B	2027	2027	8	B!I3375
RCEP C	2022	2022	18	C!D3375
RCEP C	2023	2023	16	C!E3375
RCEP C	2024	2024	14	C!F3375
RCEP C	2025	2025	12	C!G3375
RCEP C	2026	2026	10	C!H3375
RCEP C	2027	2027	8	C!I3375
RCEP D	2022	2022	18,2	D!D3375
RCEP D	2023	2023	16,4	D!E3375
RCEP D	2024	2024	14,5	D!F3375
RCEP D	2025	2025	12,7	D!G3375
RCEP D	2026	2026	10,9	D!H3375
RCEP D	2027	2027	9,1	D!I3375
RCEP E	2022	2022	18	E!D3378
RCEP E	2023	2023	16	E!E3378
RCEP E	2024	2024	14	E!F3378
RCEP E	2025	2025	12	E!G3378
RCEP E	2026	2026	10	E!H3378
RCEP E	2027	2027	8	E!I3378
RCEP F	2022	2022	18	F!D3375
RCEP F	2023	2023	16	F!E3375
RCEP F	2024	2024	14	F!F3375
RCEP F	2025	2025	12	F!G3375
RCEP F	2026	2026	10	F!H3375

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I3375
VIFTA	2024	2024	17.1	VI!F3111
VIFTA	2025	2025	14.3	VI!G3111
VIFTA	2026	2026	11.4	VI!H3111
VIFTA	2027	2027	8.6	VI!I3111

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): TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1)		181/2025/NĐ-CP	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 20%, AIFTA 22.5%: the preferential rate is equal to or higher than the MFN rate (20%) in the source tariff – claiming the FTA brings no saving.	MFN 20%		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 2715.00 has 2 lines; 2715.00.10 is distinguished from its siblings by: Polyurethane tar coatings.	2715.00.90 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 2715.00.10. 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 20% for 2715.00.10 was checked against BT2026 (cell BT2026!N3368), 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
TNKS khai thác chưa chế biến thành SP khác (181/2025/NĐ-CP PL1)

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.