Vietnam Tariff Intelligence

HS 2715.00.90 detail

HS code	2715.00.90
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) / - Other
Unit	kg/lít
Generated	06/11/2026 06:08:16
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/27150090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3369
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3369
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3369
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3369
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	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
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
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E3369

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E3330
ATIGA	2023	2023	0	AT!F3330
ATIGA	2024	2024	0	AT!G3330
ATIGA	2025	2025	0	AT!H3330
ATIGA	2026	2026	0	AT!I3330
ATIGA	2027	2027	0	AT!J3330
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E3368
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F3368
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G3368
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H3368
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I3368
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J3368
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E3372
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F3372
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G3372
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H3372
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I3372
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J3372
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3372
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H3336
AIFTA	30/12/2022	2022	0	AI!F3332
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G3332
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H3332
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I3332
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J3332
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K3332

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E3332
VKFTA	2023	2023	0	VK!F3332
VKFTA	2024	2024	0	VK!G3332
VKFTA	2025	2025	0	VK!H3332
VKFTA	2026	2026	0	VK!I3332
VKFTA	2027	2027	0	VK!J3332
VCFTA	2022	2022	0	VC!D3379
VCFTA	2023	2023	0	VC!E3379
VCFTA	2024	2024	0	VC!F3379
VCFTA	2025	2025	0	VC!G3379
VCFTA	2026	2026	0	VC!H3379
VCFTA	2027	2027	0	VC!I3379
VN-EAEU	2022	2022	0	EAV!D3376
VN-EAEU	2023	2023	0	EAV!E3376
VN-EAEU	2024	2024	0	EAV!F3376
VN-EAEU	2025	2025	0	EAV!G3376
VN-EAEU	2026	2026	0	EAV!H3376
VN-EAEU	2027	2027	0	EAV!I3376
AHKFTA	2022	2022	0	AKH!D3384
AHKFTA	2023	2023	0	AKH!E3384
AHKFTA	2024	2024	0	AKH!F3384
AHKFTA	2025	2025	0	AKH!G3384
AHKFTA	2026	2026	0	AKH!H3384
AHKFTA	2027	2027	0	AKH!I3384
EVFTA	2022	2022	0	EV-NK!D3355
EVFTA	2023	2023	0	EV-NK!E3355

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F3355
EVFTA	2025	2025	0	EV-NK!G3355
EVFTA	2026	2026	0	EV-NK!H3355
EVFTA	2027	2027	0	EV-NK!I3355
UKVFTA	2022	2022	0	UKV!D3357
UKVFTA	2023	2023	0	UKV!E3357
UKVFTA	2024	2024	0	UKV!F3357
UKVFTA	2025	2025	0	UKV!G3357
UKVFTA	2026	2026	0	UKV!H3357
UKVFTA	2027	2027	0	UKV!I3357
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3355
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3355
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3355
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3355
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3355
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3355
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3355
RCEP A	2022	2022	0	RCEPT-A!D3376
RCEP A	2023	2023	0	RCEPT-A!E3376
RCEP A	2024	2024	0	RCEPT-A!F3376
RCEP A	2025	2025	0	RCEPT-A!G3376
RCEP A	2026	2026	0	RCEPT-A!H3376
RCEP A	2027	2027	0	RCEPT-A!I3376
RCEP B	2022	2022	0	B!D3376
RCEP B	2023	2023	0	B!E3376
RCEP B	2024	2024	0	B!F3376

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G3376
RCEP B	2026	2026	0	B!H3376
RCEP B	2027	2027	0	B!I3376
RCEP C	2022	2022	0	C!D3376
RCEP C	2023	2023	0	C!E3376
RCEP C	2024	2024	0	C!F3376
RCEP C	2025	2025	0	C!G3376
RCEP C	2026	2026	0	C!H3376
RCEP C	2027	2027	0	C!I3376
RCEP D	2022	2022	0	D!D3376
RCEP D	2023	2023	0	D!E3376
RCEP D	2024	2024	0	D!F3376
RCEP D	2025	2025	0	D!G3376
RCEP D	2026	2026	0	D!H3376
RCEP D	2027	2027	0	D!I3376
RCEP E	2022	2022	0	E!D3379
RCEP E	2023	2023	0	E!E3379
RCEP E	2024	2024	0	E!F3379
RCEP E	2025	2025	0	E!G3379
RCEP E	2026	2026	0	E!H3379
RCEP E	2027	2027	0	E!I3379
RCEP F	2022	2022	0	F!D3376
RCEP F	2023	2023	0	F!E3376
RCEP F	2024	2024	0	F!F3376
RCEP F	2025	2025	0	F!G3376
RCEP F	2026	2026	0	F!H3376

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I3376
VIFTA	2024	2024	0	VI!F3112
VIFTA	2025	2025	0	VI!G3112
VIFTA	2026	2026	0	VI!H3112
VIFTA	2027	2027	0	VI!I3112

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 2715.00 has 2 lines; 2715.00.90 is distinguished from its siblings by: Other.	2715.00.10 Polyurethane tar coatings	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 2715.00.90. 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 2715.00.90 was checked against BT2026 (cell BT2026!N3369), 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.