Vietnam Tariff Intelligence

HS 2709.00.90 detail

HS code	2709.00.90
Description	Petroleum oils and oils obtained from bituminous minerals, crude / - Other
Unit	kg/lít
Generated	01/11/2026 01:53:08
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/27090090/

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!K3281
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N3281
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q3281
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3281
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP3281
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS3281

Special preferential (FTA) rates – 2026

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

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	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AANZFTA	15	15%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
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 (*)
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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E3275
ATIGA	2022	2022	0	AT!E3236
ATIGA	2023	2023	0	AT!F3236
ATIGA	2024	2024	0	AT!G3236
ATIGA	2025	2025	0	AT!H3236
ATIGA	2026	2026	0	AT!I3236
ATIGA	2027	2027	0	AT!J3236
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E3274
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F3274

FTA	Period	Year	Source value	Source
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3274
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3274
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I3274
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J3274
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E3278
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F3278
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G3278
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H3278
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I3278
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J3278
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F3278
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		15	AANZ!H3242
AIFTA	30/12/2022	2022	*	AI!F3238
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3238
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3238
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3238
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3238
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3238
VKFTA	2022	2022	0	VK!E3238
VKFTA	2023	2023	0	VK!F3238
VKFTA	2024	2024	0	VK!G3238
VKFTA	2025	2025	0	VK!H3238
VKFTA	2026	2026	0	VK!I3238
VKFTA	2027	2027	0	VK!J3238
VCFTA	2022	2022	*	VC!D3285
VCFTA	2023	2023	*	VC!E3285

FTA	Period	Year	Source value	Source
VCFTA	2024	2024	*	VC!F3285
VCFTA	2025	2025	*	VC!G3285
VCFTA	2026	2026	*	VC!H3285
VCFTA	2027	2027	*	VC!I3285
VN-EAEU	2022	2022	0	EAV!D3282
VN-EAEU	2023	2023	0	EAV!E3282
VN-EAEU	2024	2024	0	EAV!F3282
VN-EAEU	2025	2025	0	EAV!G3282
VN-EAEU	2026	2026	0	EAV!H3282
VN-EAEU	2027	2027	0	EAV!I3282
AHKFTA	2022	2022	0	AKH!D3290
AHKFTA	2023	2023	0	AKH!E3290
AHKFTA	2024	2024	0	AKH!F3290
AHKFTA	2025	2025	0	AKH!G3290
AHKFTA	2026	2026	0	AKH!H3290
AHKFTA	2027	2027	0	AKH!I3290
EVFTA	2022	2022	0	EV-NK!D3261
EVFTA	2023	2023	0	EV-NK!E3261
EVFTA	2024	2024	0	EV-NK!F3261
EVFTA	2025	2025	0	EV-NK!G3261
EVFTA	2026	2026	0	EV-NK!H3261
EVFTA	2027	2027	0	EV-NK!I3261
UKVFTA	2022	2022	0	UKV!D3263
UKVFTA	2023	2023	0	UKV!E3263
UKVFTA	2024	2024	0	UKV!F3263
UKVFTA	2025	2025	0	UKV!G3263

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H3263
UKVFTA	2027	2027	0	UKV!I3263
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D3259
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E3259
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F3259
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G3259
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H3259
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I3259
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J3259
RCEP A	2022	2022	0	RCEPT-A!D3282
RCEP A	2023	2023	0	RCEPT-A!E3282
RCEP A	2024	2024	0	RCEPT-A!F3282
RCEP A	2025	2025	0	RCEPT-A!G3282
RCEP A	2026	2026	0	RCEPT-A!H3282
RCEP A	2027	2027	0	RCEPT-A!I3282
RCEP B	2022	2022	0	B!D3282
RCEP B	2023	2023	0	B!E3282
RCEP B	2024	2024	0	B!F3282
RCEP B	2025	2025	0	B!G3282
RCEP B	2026	2026	0	B!H3282
RCEP B	2027	2027	0	B!I3282
RCEP C	2022	2022	0	C!D3282
RCEP C	2023	2023	0	C!E3282
RCEP C	2024	2024	0	C!F3282
RCEP C	2025	2025	0	C!G3282
RCEP C	2026	2026	0	C!H3282

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I3282
RCEP D	2022	2022	0	D!D3282
RCEP D	2023	2023	0	D!E3282
RCEP D	2024	2024	0	D!F3282
RCEP D	2025	2025	0	D!G3282
RCEP D	2026	2026	0	D!H3282
RCEP D	2027	2027	0	D!I3282
RCEP E	2022	2022	0	E!D3285
RCEP E	2023	2023	0	E!E3285
RCEP E	2024	2024	0	E!F3285
RCEP E	2025	2025	0	E!G3285
RCEP E	2026	2026	0	E!H3285
RCEP E	2027	2027	0	E!I3285
RCEP F	2022	2022	0	F!D3282
RCEP F	2023	2023	0	F!E3282
RCEP F	2024	2024	0	F!F3282
RCEP F	2025	2025	0	F!G3282
RCEP F	2026	2026	0	F!H3282
RCEP F	2027	2027	0	F!I3282
VIFTA	2024	2024	0	VI!F3024
VIFTA	2025	2025	0	VI!G3024
VIFTA	2026	2026	0	VI!H3024
VIFTA	2027	2027	0	VI!I3024

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): Xăng dầu (41/2019/TT-BCT)		41/2019/TT-BCT	Read the referenced instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	ACFTA 5%, AKFTA 5%, AANZFTA 15%: 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 2709.00 has 3 lines; 2709.00.90 is distinguished from its siblings by: Other.	2709.00.10 Crude petroleum oils; 2709.00.20 Condensates	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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Dầu mỏ và dầu thu được từ khoáng bitum, ở dạng thô. Gồm: dầu mỏ thô; Condensate và dầu thô loại khác (Tham chiếu mã HS 4 số)		174/2025/NĐ-CP - PL1	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 2709.00.90. 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 2709.00.90 was checked against BT2026 (cell BT2026!N3281), 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
Xăng dầu (41/2019/TT-BCT)

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.