Vietnam Tariff Intelligence

HS 2710.19.72 detail

HS code	2710.19.72
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: / - - - Diesel fuel; fuel oils: / - - - - Other diesel fuels
Unit	kg/lít
Generated	04/11/2026 22:36:14
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/27101972/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	10.5	10.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K3327
Preferential (MFN)	7 (0% từ 09/3-30/4 theo NĐ72)	7% (0% từ 09/3-30/4 theo NĐ72)	26/2023/NĐ-CP	2023-07-15	BT2026!N3327
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q3327
Excise tax		No data			
Environmental tax	MT	Env. tax – see schedule	109/2025/UBTVQH15	2021-08-06	BT2026!CV3327
Export duty	0	0%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ3327
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, KR)	0% (except KH, MY, KR)	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
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	7	7%	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
ACFTA	8 (-CN)	8% (except CN)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
CPTPP	20	20%	Consolidated BT2026	(VI)	CPTPP	115/2022/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)		8	AC!E3322
ATIGA	2022	2022	0	AT!E3283
ATIGA	2023	2023	0	AT!F3283
ATIGA	2024	2024	0	AT!G3283
ATIGA	2025	2025	0	AT!H3283
ATIGA	2026	2026	0	AT!I3283
ATIGA	2027	2027	0	AT!J3283

FTA	Period	Year	Source value	Source
AJCEP	30/12/2022 - 31/3/2023	2022	*	AJ!E3321
AJCEP	01/4/2023 - 31/3/2024	2023	*	AJ!F3321
AJCEP	01/4/2024 - 31/3/2025	2024	*	AJ!G3321
AJCEP	01/4/2025 - 31/3/2026	2025	*	AJ!H3321
AJCEP	01/4/2026 - 31/3/2027	2026	*	AJ!I3321
AJCEP	01/4/2027 - 31/3/2028	2027	*	AJ!J3321
VJEPA	30/12/2022 - 31/3/2023	2022	*	VJ!E3325
VJEPA	01/4/2023 - 31/3/2024	2023	*	VJ!F3325
VJEPA	01/4/2024 - 31/3/2025	2024	*	VJ!G3325
VJEPA	01/4/2025 - 31/3/2026	2025	*	VJ!H3325
VJEPA	01/4/2026 - 31/3/2027	2026	*	VJ!I3325
VJEPA	01/4/2027 - 31/3/2028	2027	*	VJ!J3325
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F3325
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		*	AANZ!H3289
AIFTA	30/12/2022	2022	*	AI!F3285
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G3285
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H3285
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I3285
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J3285
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K3285
VKFTA	2022	2022	0	VK!E3285
VKFTA	2023	2023	0	VK!F3285
VKFTA	2024	2024	0	VK!G3285
VKFTA	2025	2025	0	VK!H3285
VKFTA	2026	2026	0	VK!I3285
VKFTA	2027	2027	0	VK!J3285

FTA	Period	Year	Source value	Source
VCFTA	2022	2022	*	VC!D3332
VCFTA	2023	2023	*	VC!E3332
VCFTA	2024	2024	*	VC!F3332
VCFTA	2025	2025	*	VC!G3332
VCFTA	2026	2026	*	VC!H3332
VCFTA	2027	2027	*	VC!I3332
VN-EAEU	2022	2022	7	EAV!D3329
VN-EAEU	2023	2023	7	EAV!E3329
VN-EAEU	2024	2024	7	EAV!F3329
VN-EAEU	2025	2025	7	EAV!G3329
VN-EAEU	2026	2026	7	EAV!H3329
VN-EAEU	2027	2027	0	EAV!I3329
AHKFTA	2022	2022	*	AKH!D3337
AHKFTA	2023	2023	*	AKH!E3337
AHKFTA	2024	2024	*	AKH!F3337
AHKFTA	2025	2025	*	AKH!G3337
AHKFTA	2026	2026	*	AKH!H3337
AHKFTA	2027	2027	*	AKH!I3337
EVFTA	2022	2022	7	EV-NK!D3308
EVFTA	2023	2023	7	EV-NK!E3308
EVFTA	2024	2024	7	EV-NK!F3308
EVFTA	2025	2025	7	EV-NK!G3308
EVFTA	2026	2026	7	EV-NK!H3308
EVFTA	2027	2027	7	EV-NK!I3308
UKVFTA	2022	2022	7	UKV!D3310
UKVFTA	2023	2023	7	UKV!E3310

FTA	Period	Year	Source value	Source
UKVFTA	2024	2024	7	UKV!F3310
UKVFTA	2025	2025	7	UKV!G3310
UKVFTA	2026	2026	7	UKV!H3310
UKVFTA	2027	2027	7	UKV!I3310
CPTPP	(I)	2021 (DERIVED)	20	CPTPP!D3306
CPTPP	(II)	2022 (DERIVED)	20	CPTPP!E3306
CPTPP	(III)	2023 (DERIVED)	20	CPTPP!F3306
CPTPP	(IV)	2024 (DERIVED)	20	CPTPP!G3306
CPTPP	(V)	2025 (DERIVED)	20	CPTPP!H3306
CPTPP	(VI)	2026 (DERIVED)	20	CPTPP!I3306
CPTPP	(VII)	2027 (DERIVED)	20	CPTPP!J3306
RCEP A	2022	2022	*	RCEPT-A!D3329
RCEP A	2023	2023	*	RCEPT-A!E3329
RCEP A	2024	2024	*	RCEPT-A!F3329
RCEP A	2025	2025	*	RCEPT-A!G3329
RCEP A	2026	2026	*	RCEPT-A!H3329
RCEP A	2027	2027	*	RCEPT-A!I3329
RCEP B	2022	2022	*	B!D3329
RCEP B	2023	2023	*	B!E3329
RCEP B	2024	2024	*	B!F3329
RCEP B	2025	2025	*	B!G3329
RCEP B	2026	2026	*	B!H3329
RCEP B	2027	2027	*	B!I3329
RCEP C	2022	2022	*	C!D3329
RCEP C	2023	2023	*	C!E3329
RCEP C	2024	2024	*	C!F3329

FTA	Period	Year	Source value	Source
RCEP C	2025	2025	*	C!G3329
RCEP C	2026	2026	*	C!H3329
RCEP C	2027	2027	*	C!I3329
RCEP D	2022	2022	*	D!D3329
RCEP D	2023	2023	*	D!E3329
RCEP D	2024	2024	*	D!F3329
RCEP D	2025	2025	*	D!G3329
RCEP D	2026	2026	*	D!H3329
RCEP D	2027	2027	*	D!I3329
RCEP E	2022	2022	*	E!D3332
RCEP E	2023	2023	*	E!E3332
RCEP E	2024	2024	*	E!F3332
RCEP E	2025	2025	*	E!G3332
RCEP E	2026	2026	*	E!H3332
RCEP E	2027	2027	*	E!I3332
RCEP F	2022	2022	*	F!D3329
RCEP F	2023	2023	*	F!E3329
RCEP F	2024	2024	*	F!F3329
RCEP F	2025	2025	*	F!G3329
RCEP F	2026	2026	*	F!H3329
RCEP F	2027	2027	*	F!I3329
VIFTA	2024	2024	*	VI!F3070
VIFTA	2025	2025	*	VI!G3070
VIFTA	2026	2026	*	VI!H3070
VIFTA	2027	2027	*	VI!I3070

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DOC-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)		2711/QĐ-BKHCN	Prepare inspection/certification filings under the cited instruments before clearance.	Instrument cited in source; validity not verified
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-008	YELLOW	MFN rate carries a condition/time note	The rate cell "7 (0% từ 09/3-30/4 theo NĐ72)" carries the note: 0% từ 09/3-30/4 theo NĐ72.		26/2023/NĐ-CP	Check the condition and validity period in 26/2023/NĐ-CP.	Not verified – check required
FTA-013	YELLOW	FTA rate not lower than MFN	EVFTA 7%, UKVFTA 7%, VN-EAEU 7%, VN-LAO 7%, ACFTA 8%, CPTPP 20%: the preferential rate is equal to or higher than the MFN rate (7%) in the source tariff – claiming the FTA brings no saving.	MFN 7%		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; 2710.19.72 is distinguished from its siblings by: Other diesel fuels.	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 2710.19.72. 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 7% (0% từ 09/3-30/4 theo NĐ72) for 2710.19.72 was checked against BT2026 (cell BT2026!N3327), 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)
Hàng hóa nhóm 2 (2711/QĐ-BKHCN 2022)

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.