

## HS 2710.19.83 detail

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 2710.19.83                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Description</b>         | 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 kerosene |
| <b>Unit</b>                | kg/lít                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Generated</b>           | 01/11/2026 01:31:11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/27101983/">https://vietnamtariff.com/hs-code/27101983/</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

### 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!K3331  |
| 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!N3331  |
| VAT                  | 8/10                          | 8 / 10 (several rates)         | 181/2025/NĐ-CP    | 2025-07-01 | BT2026!Q3331  |
| Excise tax           |                               | No data                        |                   |            |               |
| Environmental tax    | MT                            | Env. tax - see schedule        | 109/2025/UBTVQH15 | 2021-08-06 | BT2026!CV3331 |
| Export duty          | 0                             | 0%                             | 26/2023/NĐ-CP     | 2023-05-31 | BT2026!CJ3331 |
| 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       |
| 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          | 10 (-CN)    | 10% (except CN)    | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem       |
| CPTPP          | 30          | 30%                | 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 (*) |
| 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) |      | 10           | AC!E3326 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E3287 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F3287 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G3287 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H3287 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I3287 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J3287 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | *            | AJ!E3325 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | *            | AJ!F3325 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | *            | AJ!G3325 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | *            | AJ!H3325 |

| FTA     | Period                                 | Year | Source value | Source     |
|---------|----------------------------------------|------|--------------|------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | *            | AJ!I3325   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | *            | AJ!J3325   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | *            | VJ!E3329   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | *            | VJ!F3329   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | *            | VJ!G3329   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | *            | VJ!H3329   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | *            | VJ!I3329   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | *            | VJ!J3329   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F3329   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | *            | AANZ!H3293 |
| AIFTA   | 30/12/2022                             | 2022 | *            | AI!F3289   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | *            | AI!G3289   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | *            | AI!H3289   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | *            | AI!I3289   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | *            | AI!J3289   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | *            | AI!K3289   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E3289   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F3289   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G3289   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H3289   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I3289   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J3289   |
| VCFTA   | 2022                                   | 2022 | *            | VC!D3336   |
| VCFTA   | 2023                                   | 2023 | *            | VC!E3336   |
| VCFTA   | 2024                                   | 2024 | *            | VC!F3336   |
| VCFTA   | 2025                                   | 2025 | *            | VC!G3336   |

| FTA     | Period | Year | Source value | Source      |
|---------|--------|------|--------------|-------------|
| VCFTA   | 2026   | 2026 | *            | VC!H3336    |
| VCFTA   | 2027   | 2027 | *            | VC!I3336    |
| VN-EAEU | 2022   | 2022 | 7            | EAV!D3333   |
| VN-EAEU | 2023   | 2023 | 7            | EAV!E3333   |
| VN-EAEU | 2024   | 2024 | 7            | EAV!F3333   |
| VN-EAEU | 2025   | 2025 | 7            | EAV!G3333   |
| VN-EAEU | 2026   | 2026 | 7            | EAV!H3333   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I3333   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D3341   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E3341   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F3341   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G3341   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H3341   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I3341   |
| EVFTA   | 2022   | 2022 | 7            | EV-NK!D3312 |
| EVFTA   | 2023   | 2023 | 7            | EV-NK!E3312 |
| EVFTA   | 2024   | 2024 | 7            | EV-NK!F3312 |
| EVFTA   | 2025   | 2025 | 7            | EV-NK!G3312 |
| EVFTA   | 2026   | 2026 | 7            | EV-NK!H3312 |
| EVFTA   | 2027   | 2027 | 7            | EV-NK!I3312 |
| UKVFTA  | 2022   | 2022 | 7            | UKV!D3314   |
| UKVFTA  | 2023   | 2023 | 7            | UKV!E3314   |
| UKVFTA  | 2024   | 2024 | 7            | UKV!F3314   |
| UKVFTA  | 2025   | 2025 | 7            | UKV!G3314   |
| UKVFTA  | 2026   | 2026 | 7            | UKV!H3314   |
| UKVFTA  | 2027   | 2027 | 7            | UKV!I3314   |

| FTA    | Period | Year           | Source value | Source        |
|--------|--------|----------------|--------------|---------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 30           | CPTPP!D3310   |
| CPTPP  | (II)   | 2022 (DERIVED) | 30           | CPTPP!E3310   |
| CPTPP  | (III)  | 2023 (DERIVED) | 30           | CPTPP!F3310   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 30           | CPTPP!G3310   |
| CPTPP  | (V)    | 2025 (DERIVED) | 30           | CPTPP!H3310   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 30           | CPTPP!I3310   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 30           | CPTPP!J3310   |
| RCEP A | 2022   | 2022           | *            | RCEPT-A!D3333 |
| RCEP A | 2023   | 2023           | *            | RCEPT-A!E3333 |
| RCEP A | 2024   | 2024           | *            | RCEPT-A!F3333 |
| RCEP A | 2025   | 2025           | *            | RCEPT-A!G3333 |
| RCEP A | 2026   | 2026           | *            | RCEPT-A!H3333 |
| RCEP A | 2027   | 2027           | *            | RCEPT-A!I3333 |
| RCEP B | 2022   | 2022           | *            | B!D3333       |
| RCEP B | 2023   | 2023           | *            | B!E3333       |
| RCEP B | 2024   | 2024           | *            | B!F3333       |
| RCEP B | 2025   | 2025           | *            | B!G3333       |
| RCEP B | 2026   | 2026           | *            | B!H3333       |
| RCEP B | 2027   | 2027           | *            | B!I3333       |
| RCEP C | 2022   | 2022           | *            | C!D3333       |
| RCEP C | 2023   | 2023           | *            | C!E3333       |
| RCEP C | 2024   | 2024           | *            | C!F3333       |
| RCEP C | 2025   | 2025           | *            | C!G3333       |
| RCEP C | 2026   | 2026           | *            | C!H3333       |
| RCEP C | 2027   | 2027           | *            | C!I3333       |
| RCEP D | 2022   | 2022           | *            | D!D3333       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2023   | 2023 | *            | D!E3333  |
| RCEP D | 2024   | 2024 | *            | D!F3333  |
| RCEP D | 2025   | 2025 | *            | D!G3333  |
| RCEP D | 2026   | 2026 | *            | D!H3333  |
| RCEP D | 2027   | 2027 | *            | D!I3333  |
| RCEP E | 2022   | 2022 | *            | E!D3336  |
| RCEP E | 2023   | 2023 | *            | E!E3336  |
| RCEP E | 2024   | 2024 | *            | E!F3336  |
| RCEP E | 2025   | 2025 | *            | E!G3336  |
| RCEP E | 2026   | 2026 | *            | E!H3336  |
| RCEP E | 2027   | 2027 | *            | E!I3336  |
| RCEP F | 2022   | 2022 | *            | F!D3333  |
| RCEP F | 2023   | 2023 | *            | F!E3333  |
| RCEP F | 2024   | 2024 | *            | F!F3333  |
| RCEP F | 2025   | 2025 | *            | F!G3333  |
| RCEP F | 2026   | 2026 | *            | F!H3333  |
| RCEP F | 2027   | 2027 | *            | F!I3333  |
| VIFTA  | 2024   | 2024 | *            | VI!F3074 |
| VIFTA  | 2025   | 2025 | *            | VI!G3074 |
| VIFTA  | 2026   | 2026 | *            | VI!H3074 |
| VIFTA  | 2027   | 2027 | *            | VI!I3074 |

### 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):<br>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 10%, CPTPP 30%: 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; 2710.19.83 is distinguished from its siblings by: Other kerosene.                                                                                             | 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                     |

|        |       |                                                            |                                                                                                                                 |  |               |                                                                                                          |                                        |
|--------|-------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| TR-004 | GRAY  | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 2710.19.83. 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 2710.19.83 was checked against BT2026 (cell BT2026!N3331), 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.