Vietnam Tariff Intelligence

HS 7101.21.00 detail

HS code	7101.21.00
Description	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport / - Cultured pearls: / - - Unworked
Unit	kg/chiếc
Generated	03/11/2026 07:30:24
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/71012100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10650
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N10650
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10650
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
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	2.1	2.1%	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!E10097

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E10048
ATIGA	2023	2023	0	AT!F10048
ATIGA	2024	2024	0	AT!G10048
ATIGA	2025	2025	0	AT!H10048
ATIGA	2026	2026	0	AT!I10048
ATIGA	2027	2027	0	AT!J10048
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10100
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10100
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10100
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10100
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10100
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10100
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10101
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10101
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10101
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10101
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10101
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10101
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10102
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10054
AIFTA	30/12/2022	2022	0	AI!F10060
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10060
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10060
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10060
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10060
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10060

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E10085
VKFTA	2023	2023	0	VK!F10085
VKFTA	2024	2024	0	VK!G10085
VKFTA	2025	2025	0	VK!H10085
VKFTA	2026	2026	0	VK!I10085
VKFTA	2027	2027	0	VK!J10085
VCFTA	2022	2022	3	VC!D10138
VCFTA	2023	2023	3	VC!E10138
VCFTA	2024	2024	0	VC!F10138
VCFTA	2025	2025	0	VC!G10138
VCFTA	2026	2026	0	VC!H10138
VCFTA	2027	2027	0	VC!I10138
VN-EAEU	2022	2022	0	EAV!D10123
VN-EAEU	2023	2023	0	EAV!E10123
VN-EAEU	2024	2024	0	EAV!F10123
VN-EAEU	2025	2025	0	EAV!G10123
VN-EAEU	2026	2026	0	EAV!H10123
VN-EAEU	2027	2027	0	EAV!I10123
AHKFTA	2022	2022	0	AKH!D10123
AHKFTA	2023	2023	0	AKH!E10123
AHKFTA	2024	2024	0	AKH!F10123
AHKFTA	2025	2025	0	AKH!G10123
AHKFTA	2026	2026	0	AKH!H10123
AHKFTA	2027	2027	0	AKH!I10123
EVFTA	2022	2022	0	EV-NK!D10140
EVFTA	2023	2023	0	EV-NK!E10140

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F10140
EVFTA	2025	2025	0	EV-NK!G10140
EVFTA	2026	2026	0	EV-NK!H10140
EVFTA	2027	2027	0	EV-NK!I10140
UKVFTA	2022	2022	0	UKV!D10139
UKVFTA	2023	2023	0	UKV!E10139
UKVFTA	2024	2024	0	UKV!F10139
UKVFTA	2025	2025	0	UKV!G10139
UKVFTA	2026	2026	0	UKV!H10139
UKVFTA	2027	2027	0	UKV!I10139
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10080
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10080
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10080
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10080
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10080
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10080
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10080
RCEP A	2022	2022	0	RCEPT-A!D10117
RCEP A	2023	2023	0	RCEPT-A!E10117
RCEP A	2024	2024	0	RCEPT-A!F10117
RCEP A	2025	2025	0	RCEPT-A!G10117
RCEP A	2026	2026	0	RCEPT-A!H10117
RCEP A	2027	2027	0	RCEPT-A!I10117
RCEP B	2022	2022	0	B!D10117
RCEP B	2023	2023	0	B!E10117
RCEP B	2024	2024	0	B!F10117

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G10117
RCEP B	2026	2026	0	B!H10117
RCEP B	2027	2027	0	B!I10117
RCEP C	2022	2022	0	C!D10117
RCEP C	2023	2023	0	C!E10117
RCEP C	2024	2024	0	C!F10117
RCEP C	2025	2025	0	C!G10117
RCEP C	2026	2026	0	C!H10117
RCEP C	2027	2027	0	C!I10117
RCEP D	2022	2022	0	D!D10116
RCEP D	2023	2023	0	D!E10116
RCEP D	2024	2024	0	D!F10116
RCEP D	2025	2025	0	D!G10116
RCEP D	2026	2026	0	D!H10116
RCEP D	2027	2027	0	D!I10116
RCEP E	2022	2022	0	E!D10120
RCEP E	2023	2023	0	E!E10120
RCEP E	2024	2024	0	E!F10120
RCEP E	2025	2025	0	E!G10120
RCEP E	2026	2026	0	E!H10120
RCEP E	2027	2027	0	E!I10120
RCEP F	2022	2022	0	F!D10117
RCEP F	2023	2023	0	F!E10117
RCEP F	2024	2024	0	F!F10117
RCEP F	2025	2025	0	F!G10117
RCEP F	2026	2026	0	F!H10117

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I10117
VIFTA	2024	2024	2.7	VI!F9358
VIFTA	2025	2025	2.4	VI!G9358
VIFTA	2026	2026	2.1	VI!H9358
VIFTA	2027	2027	1.8	VI!I9358

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 "*/5/8/10".		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 7101.21.00. 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 3% for 7101.21.00 was checked against BT2026 (cell BT2026!N10650), 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

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.