

## HS 7103.99.00 detail

|                     |                                                                                                                                                                                                                                                                                            |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 7103.99.00                                                                                                                                                                                                                                                                                 |
| Description         | Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport / - Otherwise worked: / - - Other |
| Unit                | carat                                                                                                                                                                                                                                                                                      |
| Generated           | 31/10/2026 15:17:55                                                                                                                                                                                                                                                                        |
| 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                | <a href="https://vietnamtariff.com/hs-code/71039900/">https://vietnamtariff.com/hs-code/71039900/</a>                                                                                                                                                                                      |

### 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!K10669  |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N10669  |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10669  |
| Excise tax           |              | No data                |                |            |                |
| Environmental tax    |              | No data                |                |            |                |
| Export duty          | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ10669 |
| CPTPP export rate    | 5            | 5%                     | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM10669 |
| EVFTA export rate    | 5            | 5%                     | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP10669 |
| UKVFTA export rate   | 5            | 5%                     | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS10669 |

### Special preferential (FTA) rates - 2026

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|-----|--------------|------|------------|--------|-----------------|-------------|--------|
|-----|--------------|------|------------|--------|-----------------|-------------|--------|

|                   |   |    |                        |                                           |                                      |                    |            |
|-------------------|---|----|------------------------|-------------------------------------------|--------------------------------------|--------------------|------------|
| AANZFTA           | 0 | 0% | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AANZ                                 | 121/2022/NĐ-<br>CP | Ad valorem |
| ACFTA             | 0 | 0% | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | E                                    | 118/2022/NĐ-<br>CP | Ad valorem |
| AIFTA             | 0 | 0% | Consolidated<br>BT2026 | 01/01/2026 - 31/12/2026                   | AI                                   | 122/2022/NĐ-<br>CP | Ad valorem |
| AJCEP             | 0 | 0% | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027                     | AJ                                   | 120/2022/NĐ-<br>CP | Ad valorem |
| AKFTA             | 0 | 0% | Consolidated<br>BT2026 | 2022 - 2027 (một mức cho cả giai<br>đoạn) | AK                                   | 119/2022/NĐ-<br>CP | Ad valorem |
| ATIGA             | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | D                                    | 126/2022/NĐ-<br>CP | Ad valorem |
| CPTPP             | 0 | 0% | Consolidated<br>BT2026 | (VI)                                      | CPTPP                                | 115/2022/NĐ-<br>CP | Ad valorem |
| EVFTA             | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 116/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex A)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex B)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex C)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex<br>D) | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex E)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| RCEP (Annex F)    | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | RCEP Form / Declaration of<br>origin | 129/2022/NĐ-<br>CP | Ad valorem |
| UKVFTA            | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | EUR.1                                | 117/2022/NĐ-<br>CP | Ad valorem |
| VCFTA             | 0 | 0% | Consolidated<br>BT2026 | 2026                                      | VC                                   | 112/2022/NĐ-<br>CP | Ad valorem |

|         |   |                |                        |                       |                       |                |                  |
|---------|---|----------------|------------------------|-----------------------|-----------------------|----------------|------------------|
| VJEPA   | 0 | 0%             | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem       |
| VKFTA   | 0 | 0%             | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem       |
| VN-EAEU | 0 | 0%             | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem       |
| VN-LAO  | 0 | 0%             | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem       |
| VIFTA   | 0 | 0%             | Consolidated<br>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          |
| AHKFTA  | * | * not eligible | Consolidated<br>BT2026 | 2026                  | AHK                   | 123/2022/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) |      | 0            | AC!E10118 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E10069 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F10069 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G10069 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H10069 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I10069 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J10069 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E10121 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F10121 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G10121 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H10121 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I10121   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J10121   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E10122   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F10122   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G10122   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H10122   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I10122   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J10122   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F10123   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H10075 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F10081   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G10081   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H10081   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I10081   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J10081   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K10081   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E10106   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F10106   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G10106   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H10106   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I10106   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J10106   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D10159   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E10159   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F10159   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G10159   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H10159    |
| VCFTA   | 2027   | 2027 | 0            | VC!I10159    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D10144   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E10144   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F10144   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G10144   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H10144   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I10144   |
| AHKFTA  | 2022   | 2022 | *            | AKH!D10144   |
| AHKFTA  | 2023   | 2023 | *            | AKH!E10144   |
| AHKFTA  | 2024   | 2024 | *            | AKH!F10144   |
| AHKFTA  | 2025   | 2025 | *            | AKH!G10144   |
| AHKFTA  | 2026   | 2026 | *            | AKH!H10144   |
| AHKFTA  | 2027   | 2027 | *            | AKH!I10144   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D10161 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E10161 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F10161 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G10161 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H10161 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I10161 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D10160   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E10160   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F10160   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G10160   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H10160   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I10160   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D10101   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E10101   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F10101   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G10101   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H10101   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I10101   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J10101   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D10138 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E10138 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F10138 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G10138 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H10138 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I10138 |
| RCEP B | 2022   | 2022           | 0            | B!D10138       |
| RCEP B | 2023   | 2023           | 0            | B!E10138       |
| RCEP B | 2024   | 2024           | 0            | B!F10138       |
| RCEP B | 2025   | 2025           | 0            | B!G10138       |
| RCEP B | 2026   | 2026           | 0            | B!H10138       |
| RCEP B | 2027   | 2027           | 0            | B!I10138       |
| RCEP C | 2022   | 2022           | 0            | C!D10138       |
| RCEP C | 2023   | 2023           | 0            | C!E10138       |
| RCEP C | 2024   | 2024           | 0            | C!F10138       |
| RCEP C | 2025   | 2025           | 0            | C!G10138       |
| RCEP C | 2026   | 2026           | 0            | C!H10138       |
| RCEP C | 2027   | 2027           | 0            | C!I10138       |
| RCEP D | 2022   | 2022           | 0            | D!D10137       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2023   | 2023 | 0            | D!E10137 |
| RCEP D | 2024   | 2024 | 0            | D!F10137 |
| RCEP D | 2025   | 2025 | 0            | D!G10137 |
| RCEP D | 2026   | 2026 | 0            | D!H10137 |
| RCEP D | 2027   | 2027 | 0            | D!I10137 |
| RCEP E | 2022   | 2022 | 0            | E!D10141 |
| RCEP E | 2023   | 2023 | 0            | E!E10141 |
| RCEP E | 2024   | 2024 | 0            | E!F10141 |
| RCEP E | 2025   | 2025 | 0            | E!G10141 |
| RCEP E | 2026   | 2026 | 0            | E!H10141 |
| RCEP E | 2027   | 2027 | 0            | E!I10141 |
| RCEP F | 2022   | 2022 | 0            | F!D10138 |
| RCEP F | 2023   | 2023 | 0            | F!E10138 |
| RCEP F | 2024   | 2024 | 0            | F!F10138 |
| RCEP F | 2025   | 2025 | 0            | F!G10138 |
| RCEP F | 2026   | 2026 | 0            | F!H10138 |
| RCEP F | 2027   | 2027 | 0            | F!I10138 |
| VIFTA  | 2024   | 2024 | 0            | VI!F9377 |
| VIFTA  | 2025   | 2025 | 0            | VI!G9377 |
| VIFTA  | 2026   | 2026 | 0            | VI!H9377 |
| VIFTA  | 2027   | 2027 | 0            | VI!I9377 |

### 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 đã chế biến thành SP khác (181/2025/NĐ-CP PL2)      |  | 181/2025/NĐ-CP | Read the referenced instruments.                                                                         | Instrument cited in source; validity not verified |
| 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 7103.99.00. 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 0% for 7103.99.00 was checked against BT2026 (cell BT2026!N10669), 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 đã chế biến thành SP khác (181/2025/NĐ-CP PL2) |

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.