Vietnam Tariff Intelligence

HS 7116.10.00 detail

HS code	7116.10.00
Description	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) / - Of natural or cultured pearls
Unit	kg
Generated	11/11/2026 07:04:34
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/71161000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10757
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10757
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10757
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID)(GIC)	0% (except ID)	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
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
EVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	24	24%	Consolidated BT2026	2026	VC	112/2022/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!E10215
ATIGA	2022	2022	0	AT!E10166

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F10166
ATIGA	2024	2024	0	AT!G10166
ATIGA	2025	2025	0	AT!H10166
ATIGA	2026	2026	0	AT!I10166
ATIGA	2027	2027	0	AT!J10166
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10218
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10218
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10218
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10218
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10218
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10218
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E10219
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F10219
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10219
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10219
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10219
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10219
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10220
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10172
AIFTA	30/12/2022	2022	0	AI!F10178
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10178
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10178
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10178
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10178
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10178
VKFTA	2022	2022	0	VK!E10203

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F10203
VKFTA	2024	2024	0	VK!G10203
VKFTA	2025	2025	0	VK!H10203
VKFTA	2026	2026	0	VK!I10203
VKFTA	2027	2027	0	VK!J10203
VCFTA	2022	2022	30	VC!D10256
VCFTA	2023	2023	30	VC!E10256
VCFTA	2024	2024	24	VC!F10256
VCFTA	2025	2025	24	VC!G10256
VCFTA	2026	2026	24	VC!H10256
VCFTA	2027	2027	24	VC!I10256
VN-EAEU	2022	2022	0	EAV!D10241
VN-EAEU	2023	2023	0	EAV!E10241
VN-EAEU	2024	2024	0	EAV!F10241
VN-EAEU	2025	2025	0	EAV!G10241
VN-EAEU	2026	2026	0	EAV!H10241
VN-EAEU	2027	2027	0	EAV!I10241
AHKFTA	2022	2022	18	AKH!D10241
AHKFTA	2023	2023	12	AKH!E10241
AHKFTA	2024	2024	12	AKH!F10241
AHKFTA	2025	2025	6	AKH!G10241
AHKFTA	2026	2026	6	AKH!H10241
AHKFTA	2027	2027	0	AKH!I10241
EVFTA	2022	2022	18,7	EV-NK!D10258
EVFTA	2023	2023	15	EV-NK!E10258
EVFTA	2024	2024	11,2	EV-NK!F10258

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	7,5	EV-NK!G10258
EVFTA	2026	2026	3,7	EV-NK!H10258
EVFTA	2027	2027	0	EV-NK!I10258
UKVFTA	2022	2022	18,7	UKV!D10257
UKVFTA	2023	2023	15	UKV!E10257
UKVFTA	2024	2024	11,2	UKV!F10257
UKVFTA	2025	2025	7,5	UKV!G10257
UKVFTA	2026	2026	3,7	UKV!H10257
UKVFTA	2027	2027	0	UKV!I10257
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10198
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10198
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10198
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10198
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10198
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10198
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10198
RCEP A	2022	2022	27	RCEPT-A!D10235
RCEP A	2023	2023	24	RCEPT-A!E10235
RCEP A	2024	2024	21	RCEPT-A!F10235
RCEP A	2025	2025	18	RCEPT-A!G10235
RCEP A	2026	2026	15	RCEPT-A!H10235
RCEP A	2027	2027	12	RCEPT-A!I10235
RCEP B	2022	2022	27	B!D10235
RCEP B	2023	2023	24	B!E10235
RCEP B	2024	2024	21	B!F10235
RCEP B	2025	2025	18	B!G10235

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	15	B!H10235
RCEP B	2027	2027	12	B!I10235
RCEP C	2022	2022	27	C!D10235
RCEP C	2023	2023	24	C!E10235
RCEP C	2024	2024	21	C!F10235
RCEP C	2025	2025	18	C!G10235
RCEP C	2026	2026	15	C!H10235
RCEP C	2027	2027	12	C!I10235
RCEP D	2022	2022	27,3	D!D10234
RCEP D	2023	2023	24,5	D!E10234
RCEP D	2024	2024	21,8	D!F10234
RCEP D	2025	2025	19,1	D!G10234
RCEP D	2026	2026	16,4	D!H10234
RCEP D	2027	2027	13,6	D!I10234
RCEP E	2022	2022	27	E!D10238
RCEP E	2023	2023	24	E!E10238
RCEP E	2024	2024	21	E!F10238
RCEP E	2025	2025	18	E!G10238
RCEP E	2026	2026	15	E!H10238
RCEP E	2027	2027	12	E!I10238
RCEP F	2022	2022	27	F!D10235
RCEP F	2023	2023	24	F!E10235
RCEP F	2024	2024	21	F!F10235
RCEP F	2025	2025	18	F!G10235
RCEP F	2026	2026	15	F!H10235
RCEP F	2027	2027	12	F!I10235

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	27	VI!F9461
VIFTA	2025	2025	24	VI!G9461
VIFTA	2026	2026	21	VI!H9461
VIFTA	2027	2027	18	VI!I9461

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	AKFTA: consolidated BT2026 shows "0(-ID)(GIC)", the FTA schedule for period 2022 - 2027 (một mức cho cả giai đoạn) shows "0".		119/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7116.10.00. 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 30% for 7116.10.00 was checked against BT2026 (cell BT2026!N10757), 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.