Vietnam Tariff Intelligence

HS 7116.20.00 detail

HS code	7116.20.00
Description	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) / - Of precious or semi-precious stones (natural, synthetic or reconstructed)
Unit	kg
Generated	03/11/2026 16:32:14
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/71162000/

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!K10758
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10758
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10758
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	17.1	17.1%	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E10216
ATIGA	2022	2022	0	AT!E10167
ATIGA	2023	2023	0	AT!F10167
ATIGA	2024	2024	0	AT!G10167
ATIGA	2025	2025	0	AT!H10167
ATIGA	2026	2026	0	AT!I10167
ATIGA	2027	2027	0	AT!J10167
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10219
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10219
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10219

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10219
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10219
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10219
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E10220
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F10220
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10220
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10220
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10220
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10220
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10221
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10173
AIFTA	30/12/2022	2022	*	AI!F10179
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10179
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10179
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10179
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10179
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10179
VKFTA	2022	2022	0	VK!E10204
VKFTA	2023	2023	0	VK!F10204
VKFTA	2024	2024	0	VK!G10204
VKFTA	2025	2025	0	VK!H10204
VKFTA	2026	2026	0	VK!I10204
VKFTA	2027	2027	0	VK!J10204
VCFTA	2022	2022	5	VC!D10257
VCFTA	2023	2023	3	VC!E10257
VCFTA	2024	2024	0	VC!F10257

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10257
VCFTA	2026	2026	0	VC!H10257
VCFTA	2027	2027	0	VC!I10257
VN-EAEU	2022	2022	0	EAV!D10242
VN-EAEU	2023	2023	0	EAV!E10242
VN-EAEU	2024	2024	0	EAV!F10242
VN-EAEU	2025	2025	0	EAV!G10242
VN-EAEU	2026	2026	0	EAV!H10242
VN-EAEU	2027	2027	0	EAV!I10242
AHKFTA	2022	2022	18	AKH!D10242
AHKFTA	2023	2023	12	AKH!E10242
AHKFTA	2024	2024	12	AKH!F10242
AHKFTA	2025	2025	6	AKH!G10242
AHKFTA	2026	2026	6	AKH!H10242
AHKFTA	2027	2027	0	AKH!I10242
EVFTA	2022	2022	18,7	EV-NK!D10259
EVFTA	2023	2023	15	EV-NK!E10259
EVFTA	2024	2024	11,2	EV-NK!F10259
EVFTA	2025	2025	7,5	EV-NK!G10259
EVFTA	2026	2026	3,7	EV-NK!H10259
EVFTA	2027	2027	0	EV-NK!I10259
UKVFTA	2022	2022	18,7	UKV!D10258
UKVFTA	2023	2023	15	UKV!E10258
UKVFTA	2024	2024	11,2	UKV!F10258
UKVFTA	2025	2025	7,5	UKV!G10258
UKVFTA	2026	2026	3,7	UKV!H10258

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10258
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10199
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10199
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10199
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10199
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10199
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10199
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10199
RCEP A	2022	2022	27	RCEPT-A!D10236
RCEP A	2023	2023	24	RCEPT-A!E10236
RCEP A	2024	2024	21	RCEPT-A!F10236
RCEP A	2025	2025	18	RCEPT-A!G10236
RCEP A	2026	2026	15	RCEPT-A!H10236
RCEP A	2027	2027	12	RCEPT-A!I10236
RCEP B	2022	2022	27	B!D10236
RCEP B	2023	2023	24	B!E10236
RCEP B	2024	2024	21	B!F10236
RCEP B	2025	2025	18	B!G10236
RCEP B	2026	2026	15	B!H10236
RCEP B	2027	2027	12	B!I10236
RCEP C	2022	2022	27	C!D10236
RCEP C	2023	2023	24	C!E10236
RCEP C	2024	2024	21	C!F10236
RCEP C	2025	2025	18	C!G10236
RCEP C	2026	2026	15	C!H10236
RCEP C	2027	2027	12	C!I10236

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D10235
RCEP D	2023	2023	24,5	D!E10235
RCEP D	2024	2024	21,8	D!F10235
RCEP D	2025	2025	19,1	D!G10235
RCEP D	2026	2026	16,4	D!H10235
RCEP D	2027	2027	13,6	D!I10235
RCEP E	2022	2022	27	E!D10239
RCEP E	2023	2023	24	E!E10239
RCEP E	2024	2024	21	E!F10239
RCEP E	2025	2025	18	E!G10239
RCEP E	2026	2026	15	E!H10239
RCEP E	2027	2027	12	E!I10239
RCEP F	2022	2022	27	F!D10236
RCEP F	2023	2023	24	F!E10236
RCEP F	2024	2024	21	F!F10236
RCEP F	2025	2025	18	F!G10236
RCEP F	2026	2026	15	F!H10236
RCEP F	2027	2027	12	F!I10236
VIFTA	2024	2024	25,7	VI!F9462
VIFTA	2025	2025	21.4	VI!G9462
VIFTA	2026	2026	17.1	VI!H9462
VIFTA	2027	2027	12.9	VI!I9462

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 "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 7116.20.00. 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 7116.20.00 was checked against BT2026 (cell BT2026!N10758), 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.