Vietnam Tariff Intelligence

HS 7103.91.90 detail

HS code	7103.91.90
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: / - - Rubies, sapphires and emeralds: / - - - Other
Unit	carat
Generated	08/11/2026 04:39:36
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/71039190/

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!K10668
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N10668
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10668
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ10668
CPTPP export rate	5	5%	115/2022/NĐ-CP	2022-12-30	BT2026!CM10668
EVFTA export rate	5	5%	116/2022/NĐ-CP	2022-12-30	BT2026!CP10668
UKVFTA export rate	5	5%	117/2022/NĐ-CP	2022-12-30	BT2026!CS10668

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
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(-MY)	0% (except 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
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	0	0%	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!E10117
ATIGA	2022	2022	0	AT!E10068
ATIGA	2023	2023	0	AT!F10068
ATIGA	2024	2024	0	AT!G10068
ATIGA	2025	2025	0	AT!H10068
ATIGA	2026	2026	0	AT!I10068
ATIGA	2027	2027	0	AT!J10068
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10120
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10120
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10120
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10120

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10120
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10120
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10121
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10121
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10121
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10121
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10121
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10121
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10122
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10074
AIFTA	30/12/2022	2022	0	AI!F10080
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10080
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10080
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10080
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10080
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10080
VKFTA	2022	2022	0	VK!E10105
VKFTA	2023	2023	0	VK!F10105
VKFTA	2024	2024	0	VK!G10105
VKFTA	2025	2025	0	VK!H10105
VKFTA	2026	2026	0	VK!I10105
VKFTA	2027	2027	0	VK!J10105
VCFTA	2022	2022	0	VC!D10158
VCFTA	2023	2023	0	VC!E10158
VCFTA	2024	2024	0	VC!F10158
VCFTA	2025	2025	0	VC!G10158

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H10158
VCFTA	2027	2027	0	VC!I10158
VN-EAEU	2022	2022	0	EAV!D10143
VN-EAEU	2023	2023	0	EAV!E10143
VN-EAEU	2024	2024	0	EAV!F10143
VN-EAEU	2025	2025	0	EAV!G10143
VN-EAEU	2026	2026	0	EAV!H10143
VN-EAEU	2027	2027	0	EAV!I10143
AHKFTA	2022	2022	0	AKH!D10143
AHKFTA	2023	2023	0	AKH!E10143
AHKFTA	2024	2024	0	AKH!F10143
AHKFTA	2025	2025	0	AKH!G10143
AHKFTA	2026	2026	0	AKH!H10143
AHKFTA	2027	2027	0	AKH!I10143
EVFTA	2022	2022	0	EV-NK!D10160
EVFTA	2023	2023	0	EV-NK!E10160
EVFTA	2024	2024	0	EV-NK!F10160
EVFTA	2025	2025	0	EV-NK!G10160
EVFTA	2026	2026	0	EV-NK!H10160
EVFTA	2027	2027	0	EV-NK!I10160
UKVFTA	2022	2022	0	UKV!D10159
UKVFTA	2023	2023	0	UKV!E10159
UKVFTA	2024	2024	0	UKV!F10159
UKVFTA	2025	2025	0	UKV!G10159
UKVFTA	2026	2026	0	UKV!H10159
UKVFTA	2027	2027	0	UKV!I10159

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10100
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10100
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10100
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10100
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10100
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10100
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10100
RCEP A	2022	2022	0	RCEPT-A!D10137
RCEP A	2023	2023	0	RCEPT-A!E10137
RCEP A	2024	2024	0	RCEPT-A!F10137
RCEP A	2025	2025	0	RCEPT-A!G10137
RCEP A	2026	2026	0	RCEPT-A!H10137
RCEP A	2027	2027	0	RCEPT-A!I10137
RCEP B	2022	2022	0	B!D10137
RCEP B	2023	2023	0	B!E10137
RCEP B	2024	2024	0	B!F10137
RCEP B	2025	2025	0	B!G10137
RCEP B	2026	2026	0	B!H10137
RCEP B	2027	2027	0	B!I10137
RCEP C	2022	2022	0	C!D10137
RCEP C	2023	2023	0	C!E10137
RCEP C	2024	2024	0	C!F10137
RCEP C	2025	2025	0	C!G10137
RCEP C	2026	2026	0	C!H10137
RCEP C	2027	2027	0	C!I10137
RCEP D	2022	2022	0	D!D10136

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	0	D!E10136
RCEP D	2024	2024	0	D!F10136
RCEP D	2025	2025	0	D!G10136
RCEP D	2026	2026	0	D!H10136
RCEP D	2027	2027	0	D!I10136
RCEP E	2022	2022	0	E!D10140
RCEP E	2023	2023	0	E!E10140
RCEP E	2024	2024	0	E!F10140
RCEP E	2025	2025	0	E!G10140
RCEP E	2026	2026	0	E!H10140
RCEP E	2027	2027	0	E!I10140
RCEP F	2022	2022	0	F!D10137
RCEP F	2023	2023	0	F!E10137
RCEP F	2024	2024	0	F!F10137
RCEP F	2025	2025	0	F!G10137
RCEP F	2026	2026	0	F!H10137
RCEP F	2027	2027	0	F!I10137
VIFTA	2024	2024	0	VI!F9376
VIFTA	2025	2025	0	VI!G9376
VIFTA	2026	2026	0	VI!H9376
VIFTA	2027	2027	0	VI!I9376

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7103.91 has 2 lines; 7103.91.90 is distinguished from its siblings by: Other.	7103.91.10 Rubies	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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7103.91.90. 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 7103.91.90 was checked against BT2026 (cell BT2026!N10668), 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.