Vietnam Tariff Intelligence

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	09/11/2026 22:16:37
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/71039900/

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 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
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	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
AHKFTA	*	* not eligible	Consolidated 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.