Vietnam Tariff Intelligence

Detalle del SA 7103.10.90

Código SA	7103.10.90
Descripción	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 / - Unworked or simply sawn or roughly shaped: / - - Other
Unidad	kg
Generado	12/11/2026 06:52:42
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://mail.vietnamtariff.com/hs-code/71031090/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10664
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N10664
IVA	10/8	10 / 8 (varios tipos)	174/2025/NĐ-CP - PL1		BT2026!Q10664
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación	15	15%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ10664
Arancel de exportación CPTPP	2,7; M: 4	2,7% · M: 4%	115/2022/NĐ-CP	2022-12-30	BT2026!CM10664
Arancel de exportación EVFTA	5,4	5,4%	116/2022/NĐ-CP	2022-12-30	BT2026!CP10664
Arancel de exportación UKVFTA	5,4	5,4%	117/2022/NĐ-CP	2022-12-30	BT2026!CS10664

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado

AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E10113
ATIGA	2022	2022	0	AT!E10064
ATIGA	2023	2023	0	AT!F10064
ATIGA	2024	2024	0	AT!G10064
ATIGA	2025	2025	0	AT!H10064
ATIGA	2026	2026	0	AT!I10064
ATIGA	2027	2027	0	AT!J10064
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10116
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10116
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10116
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10116

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10116
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10116
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10117
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10117
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10117
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10117
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10117
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10117
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10118
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10070
AIFTA	30/12/2022	2022	0	AI!F10076
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10076
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10076
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10076
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10076
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10076
VKFTA	2022	2022	0	VK!E10101
VKFTA	2023	2023	0	VK!F10101
VKFTA	2024	2024	0	VK!G10101
VKFTA	2025	2025	0	VK!H10101
VKFTA	2026	2026	0	VK!I10101
VKFTA	2027	2027	0	VK!J10101
VCFTA	2022	2022	0	VC!D10154
VCFTA	2023	2023	0	VC!E10154
VCFTA	2024	2024	0	VC!F10154
VCFTA	2025	2025	0	VC!G10154

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H10154
VCFTA	2027	2027	0	VC!I10154
VN-EAEU	2022	2022	0	EAV!D10139
VN-EAEU	2023	2023	0	EAV!E10139
VN-EAEU	2024	2024	0	EAV!F10139
VN-EAEU	2025	2025	0	EAV!G10139
VN-EAEU	2026	2026	0	EAV!H10139
VN-EAEU	2027	2027	0	EAV!I10139
AHKFTA	2022	2022	0	AKH!D10139
AHKFTA	2023	2023	0	AKH!E10139
AHKFTA	2024	2024	0	AKH!F10139
AHKFTA	2025	2025	0	AKH!G10139
AHKFTA	2026	2026	0	AKH!H10139
AHKFTA	2027	2027	0	AKH!I10139
EVFTA	2022	2022	0	EV-NK!D10156
EVFTA	2023	2023	0	EV-NK!E10156
EVFTA	2024	2024	0	EV-NK!F10156
EVFTA	2025	2025	0	EV-NK!G10156
EVFTA	2026	2026	0	EV-NK!H10156
EVFTA	2027	2027	0	EV-NK!I10156
UKVFTA	2022	2022	0	UKV!D10155
UKVFTA	2023	2023	0	UKV!E10155
UKVFTA	2024	2024	0	UKV!F10155
UKVFTA	2025	2025	0	UKV!G10155
UKVFTA	2026	2026	0	UKV!H10155
UKVFTA	2027	2027	0	UKV!I10155

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10096
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10096
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10096
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10096
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10096
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10096
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10096
RCEP A	2022	2022	0	RCEPT-A!D10133
RCEP A	2023	2023	0	RCEPT-A!E10133
RCEP A	2024	2024	0	RCEPT-A!F10133
RCEP A	2025	2025	0	RCEPT-A!G10133
RCEP A	2026	2026	0	RCEPT-A!H10133
RCEP A	2027	2027	0	RCEPT-A!I10133
RCEP B	2022	2022	0	B!D10133
RCEP B	2023	2023	0	B!E10133
RCEP B	2024	2024	0	B!F10133
RCEP B	2025	2025	0	B!G10133
RCEP B	2026	2026	0	B!H10133
RCEP B	2027	2027	0	B!I10133
RCEP C	2022	2022	0	C!D10133
RCEP C	2023	2023	0	C!E10133
RCEP C	2024	2024	0	C!F10133
RCEP C	2025	2025	0	C!G10133
RCEP C	2026	2026	0	C!H10133
RCEP C	2027	2027	0	C!I10133
RCEP D	2022	2022	0	D!D10132

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E10132
RCEP D	2024	2024	0	D!F10132
RCEP D	2025	2025	0	D!G10132
RCEP D	2026	2026	0	D!H10132
RCEP D	2027	2027	0	D!I10132
RCEP E	2022	2022	0	E!D10136
RCEP E	2023	2023	0	E!E10136
RCEP E	2024	2024	0	E!F10136
RCEP E	2025	2025	0	E!G10136
RCEP E	2026	2026	0	E!H10136
RCEP E	2027	2027	0	E!I10136
RCEP F	2022	2022	0	F!D10133
RCEP F	2023	2023	0	F!E10133
RCEP F	2024	2024	0	F!F10133
RCEP F	2025	2025	0	F!G10133
RCEP F	2026	2026	0	F!H10133
RCEP F	2027	2027	0	F!I10133
VIFTA	2024	2024	0	VI!F9372
VIFTA	2025	2025	0	VI!G9372
VIFTA	2026	2026	0	VI!H9372
VIFTA	2027	2027	0	VI!I9372

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

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.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7103.10 has 3 lines; 7103.10.90 is distinguished from its siblings by: Other.	7103.10.10 Rubies; 7103.10.20 Jade (nephrite and jadeite)	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
TAX-001	YELLOW	Several VAT rates	The VAT column shows "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Đá quí và đá bán quí, kim cương, và các loại đá khác > Đá quí, đá bán quí chưa được gia công. Gồm các loại đá quí như: đá rubi, ngọc bích... Sản phẩm này cũng bao gồm cả các loại mới chỉ cắt đơn giản hoặc tạo hình thô (Tham chiếu mã HS 6 số)		174/2025/NĐ-CP - PL1	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7103.10.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 7103.10.90 was checked against BT2026 (cell BT2026!N10664), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
TNKS khai thác đã chế biến thành SP khác (181/2025/NĐ-CP PL2)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.