Vietnam Tariff Intelligence

HS 7104.91.00 detail

HS code	7104.91.00
Description	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport / - Other: / - - Diamonds
Unit	carat
Generated	07/11/2026 13:49:27
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://mail.vietnamtariff.com/hs-code/71049100/

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!K10678
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N10678
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10678
Excise tax		No data			
Environmental tax		No data			
Export duty	5	5%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ10678
CPTPP export rate	5	5%	115/2022/NĐ-CP	2022-12-30	BT2026!CM10678
EVFTA export rate	5	5%	116/2022/NĐ-CP	2022-12-30	BT2026!CP10678
UKVFTA export rate	5	5%	117/2022/NĐ-CP	2022-12-30	BT2026!CS10678

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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E10128

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E10079
ATIGA	2023	2023	0	AT!F10079
ATIGA	2024	2024	0	AT!G10079
ATIGA	2025	2025	0	AT!H10079
ATIGA	2026	2026	0	AT!I10079
ATIGA	2027	2027	0	AT!J10079
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10131
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10131
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10131
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10131
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10131
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10131
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10132
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10132
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10132
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10132
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10132
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10132
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10133
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10085
AIFTA	30/12/2022	2022	0	AI!F10091
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10091
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10091
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10091
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10091
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10091

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E10116
VKFTA	2023	2023	0	VK!F10116
VKFTA	2024	2024	0	VK!G10116
VKFTA	2025	2025	0	VK!H10116
VKFTA	2026	2026	0	VK!I10116
VKFTA	2027	2027	0	VK!J10116
VCFTA	2022	2022	0	VC!D10169
VCFTA	2023	2023	0	VC!E10169
VCFTA	2024	2024	0	VC!F10169
VCFTA	2025	2025	0	VC!G10169
VCFTA	2026	2026	0	VC!H10169
VCFTA	2027	2027	0	VC!I10169
VN-EAEU	2022	2022	0	EAV!D10154
VN-EAEU	2023	2023	0	EAV!E10154
VN-EAEU	2024	2024	0	EAV!F10154
VN-EAEU	2025	2025	0	EAV!G10154
VN-EAEU	2026	2026	0	EAV!H10154
VN-EAEU	2027	2027	0	EAV!I10154
AHKFTA	2022	2022	0	AKH!D10154
AHKFTA	2023	2023	0	AKH!E10154
AHKFTA	2024	2024	0	AKH!F10154
AHKFTA	2025	2025	0	AKH!G10154
AHKFTA	2026	2026	0	AKH!H10154
AHKFTA	2027	2027	0	AKH!I10154
EVFTA	2022	2022	0	EV-NK!D10171
EVFTA	2023	2023	0	EV-NK!E10171

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F10171
EVFTA	2025	2025	0	EV-NK!G10171
EVFTA	2026	2026	0	EV-NK!H10171
EVFTA	2027	2027	0	EV-NK!I10171
UKVFTA	2022	2022	0	UKV!D10170
UKVFTA	2023	2023	0	UKV!E10170
UKVFTA	2024	2024	0	UKV!F10170
UKVFTA	2025	2025	0	UKV!G10170
UKVFTA	2026	2026	0	UKV!H10170
UKVFTA	2027	2027	0	UKV!I10170
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10111
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10111
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10111
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10111
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10111
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10111
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10111
RCEP A	2022	2022	0	RCEPT-A!D10148
RCEP A	2023	2023	0	RCEPT-A!E10148
RCEP A	2024	2024	0	RCEPT-A!F10148
RCEP A	2025	2025	0	RCEPT-A!G10148
RCEP A	2026	2026	0	RCEPT-A!H10148
RCEP A	2027	2027	0	RCEPT-A!I10148
RCEP B	2022	2022	0	B!D10148
RCEP B	2023	2023	0	B!E10148
RCEP B	2024	2024	0	B!F10148

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G10148
RCEP B	2026	2026	0	B!H10148
RCEP B	2027	2027	0	B!I10148
RCEP C	2022	2022	0	C!D10148
RCEP C	2023	2023	0	C!E10148
RCEP C	2024	2024	0	C!F10148
RCEP C	2025	2025	0	C!G10148
RCEP C	2026	2026	0	C!H10148
RCEP C	2027	2027	0	C!I10148
RCEP D	2022	2022	0	D!D10147
RCEP D	2023	2023	0	D!E10147
RCEP D	2024	2024	0	D!F10147
RCEP D	2025	2025	0	D!G10147
RCEP D	2026	2026	0	D!H10147
RCEP D	2027	2027	0	D!I10147
RCEP E	2022	2022	0	E!D10151
RCEP E	2023	2023	0	E!E10151
RCEP E	2024	2024	0	E!F10151
RCEP E	2025	2025	0	E!G10151
RCEP E	2026	2026	0	E!H10151
RCEP E	2027	2027	0	E!I10151
RCEP F	2022	2022	0	F!D10148
RCEP F	2023	2023	0	F!E10148
RCEP F	2024	2024	0	F!F10148
RCEP F	2025	2025	0	F!G10148
RCEP F	2026	2026	0	F!H10148

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I10148
VIFTA	2024	2024	0	VI!F9386
VIFTA	2025	2025	0	VI!G9386
VIFTA	2026	2026	0	VI!H9386
VIFTA	2027	2027	0	VI!I9386

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-004	YELLOW	HS code introduced in the 2023 nomenclature	7104.91.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7104.91.00	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 7104.91.00. 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 7104.91.00 was checked against BT2026 (cell BT2026!N10678), 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.