Vietnam Tariff Intelligence

HS 7101.10.00 detail

HS code	7101.10.00
Description	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport / - Natural pearls
Unit	kg/chiếc
Generated	02/11/2026 12:55:06
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/71011000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	4.5	4.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10648
Preferential (MFN)	3	3%	26/2023/NĐ-CP	2023-07-15	BT2026!N10648
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10648
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
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(-ID)	0% (except ID)	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	2.1	2.1%	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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E10095

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E10046
ATIGA	2023	2023	0	AT!F10046
ATIGA	2024	2024	0	AT!G10046
ATIGA	2025	2025	0	AT!H10046
ATIGA	2026	2026	0	AT!I10046
ATIGA	2027	2027	0	AT!J10046
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10098
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10098
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10098
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10098
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10098
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10098
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10099
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10099
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10099
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10099
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10099
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10099
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10100
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10052
AIFTA	30/12/2022	2022	0	AI!F10058
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10058
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10058
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10058
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10058
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10058

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E10083
VKFTA	2023	2023	0	VK!F10083
VKFTA	2024	2024	0	VK!G10083
VKFTA	2025	2025	0	VK!H10083
VKFTA	2026	2026	0	VK!I10083
VKFTA	2027	2027	0	VK!J10083
VCFTA	2022	2022	3	VC!D10136
VCFTA	2023	2023	3	VC!E10136
VCFTA	2024	2024	0	VC!F10136
VCFTA	2025	2025	0	VC!G10136
VCFTA	2026	2026	0	VC!H10136
VCFTA	2027	2027	0	VC!I10136
VN-EAEU	2022	2022	0	EAV!D10121
VN-EAEU	2023	2023	0	EAV!E10121
VN-EAEU	2024	2024	0	EAV!F10121
VN-EAEU	2025	2025	0	EAV!G10121
VN-EAEU	2026	2026	0	EAV!H10121
VN-EAEU	2027	2027	0	EAV!I10121
AHKFTA	2022	2022	0	AKH!D10121
AHKFTA	2023	2023	0	AKH!E10121
AHKFTA	2024	2024	0	AKH!F10121
AHKFTA	2025	2025	0	AKH!G10121
AHKFTA	2026	2026	0	AKH!H10121
AHKFTA	2027	2027	0	AKH!I10121
EVFTA	2022	2022	0	EV-NK!D10138
EVFTA	2023	2023	0	EV-NK!E10138

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F10138
EVFTA	2025	2025	0	EV-NK!G10138
EVFTA	2026	2026	0	EV-NK!H10138
EVFTA	2027	2027	0	EV-NK!I10138
UKVFTA	2022	2022	0	UKV!D10137
UKVFTA	2023	2023	0	UKV!E10137
UKVFTA	2024	2024	0	UKV!F10137
UKVFTA	2025	2025	0	UKV!G10137
UKVFTA	2026	2026	0	UKV!H10137
UKVFTA	2027	2027	0	UKV!I10137
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10078
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10078
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10078
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10078
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10078
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10078
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10078
RCEP A	2022	2022	0	RCEPT-A!D10115
RCEP A	2023	2023	0	RCEPT-A!E10115
RCEP A	2024	2024	0	RCEPT-A!F10115
RCEP A	2025	2025	0	RCEPT-A!G10115
RCEP A	2026	2026	0	RCEPT-A!H10115
RCEP A	2027	2027	0	RCEPT-A!I10115
RCEP B	2022	2022	0	B!D10115
RCEP B	2023	2023	0	B!E10115
RCEP B	2024	2024	0	B!F10115

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G10115
RCEP B	2026	2026	0	B!H10115
RCEP B	2027	2027	0	B!I10115
RCEP C	2022	2022	0	C!D10115
RCEP C	2023	2023	0	C!E10115
RCEP C	2024	2024	0	C!F10115
RCEP C	2025	2025	0	C!G10115
RCEP C	2026	2026	0	C!H10115
RCEP C	2027	2027	0	C!I10115
RCEP D	2022	2022	0	D!D10114
RCEP D	2023	2023	0	D!E10114
RCEP D	2024	2024	0	D!F10114
RCEP D	2025	2025	0	D!G10114
RCEP D	2026	2026	0	D!H10114
RCEP D	2027	2027	0	D!I10114
RCEP E	2022	2022	0	E!D10118
RCEP E	2023	2023	0	E!E10118
RCEP E	2024	2024	0	E!F10118
RCEP E	2025	2025	0	E!G10118
RCEP E	2026	2026	0	E!H10118
RCEP E	2027	2027	0	E!I10118
RCEP F	2022	2022	0	F!D10115
RCEP F	2023	2023	0	F!E10115
RCEP F	2024	2024	0	F!F10115
RCEP F	2025	2025	0	F!G10115
RCEP F	2026	2026	0	F!H10115

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I10115
VIFTA	2024	2024	2.7	VI!F9356
VIFTA	2025	2025	2.4	VI!G9356
VIFTA	2026	2026	2.1	VI!H9356
VIFTA	2027	2027	1.8	VI!I9356

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 "*/5/8/10".		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 7101.10.00. 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 3% for 7101.10.00 was checked against BT2026 (cell BT2026!N10648), 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.