Vietnam Tariff Intelligence

HS 7102.10.00 detail

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Description	Diamonds, whether or not worked, but not mounted or set / - Unsorted
Unit	carat
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Link	https://mail.vietnamtariff.com/hs-code/71021000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	1.5	1.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10653
Preferential (MFN)	1	1%	26/2023/NĐ-CP	2023-07-15	BT2026!N10653
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q10653
Excise tax		No data			
Environmental tax		No data			
Export duty	15/5	15 / 5 (several rates)	26/2023/NĐ-CP	2023-05-31	BT2026!CJ10653
CPTPP export rate	2,7/5; M: 4/5	2,7/5; M: 4/5	115/2022/NĐ-CP	2022-12-30	BT2026!CM10653
EVFTA export rate	5,4/5	5,4 / 5 (several rates)	116/2022/NĐ-CP	2022-12-30	BT2026!CP10653
UKVFTA export rate	5,4/5	5,4 / 5 (several rates)	117/2022/NĐ-CP	2022-12-30	BT2026!CS10653

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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0.7	0.7%	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!E10101
ATIGA	2022	2022	0	AT!E10052

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F10052
ATIGA	2024	2024	0	AT!G10052
ATIGA	2025	2025	0	AT!H10052
ATIGA	2026	2026	0	AT!I10052
ATIGA	2027	2027	0	AT!J10052
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10104
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10104
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10104
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10104
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10104
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10104
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10105
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10105
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10105
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10105
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10105
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10105
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10106
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10058
AIFTA	30/12/2022	2022	0	AI!F10064
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10064
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10064
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10064
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10064
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10064
VKFTA	2022	2022	0	VK!E10089

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F10089
VKFTA	2024	2024	0	VK!G10089
VKFTA	2025	2025	0	VK!H10089
VKFTA	2026	2026	0	VK!I10089
VKFTA	2027	2027	0	VK!J10089
VCFTA	2022	2022	1	VC!D10142
VCFTA	2023	2023	1	VC!E10142
VCFTA	2024	2024	0	VC!F10142
VCFTA	2025	2025	0	VC!G10142
VCFTA	2026	2026	0	VC!H10142
VCFTA	2027	2027	0	VC!I10142
VN-EAEU	2022	2022	0	EAV!D10127
VN-EAEU	2023	2023	0	EAV!E10127
VN-EAEU	2024	2024	0	EAV!F10127
VN-EAEU	2025	2025	0	EAV!G10127
VN-EAEU	2026	2026	0	EAV!H10127
VN-EAEU	2027	2027	0	EAV!I10127
AHKFTA	2022	2022	0	AKH!D10127
AHKFTA	2023	2023	0	AKH!E10127
AHKFTA	2024	2024	0	AKH!F10127
AHKFTA	2025	2025	0	AKH!G10127
AHKFTA	2026	2026	0	AKH!H10127
AHKFTA	2027	2027	0	AKH!I10127
EVFTA	2022	2022	0	EV-NK!D10144
EVFTA	2023	2023	0	EV-NK!E10144
EVFTA	2024	2024	0	EV-NK!F10144

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G10144
EVFTA	2026	2026	0	EV-NK!H10144
EVFTA	2027	2027	0	EV-NK!I10144
UKVFTA	2022	2022	0	UKV!D10143
UKVFTA	2023	2023	0	UKV!E10143
UKVFTA	2024	2024	0	UKV!F10143
UKVFTA	2025	2025	0	UKV!G10143
UKVFTA	2026	2026	0	UKV!H10143
UKVFTA	2027	2027	0	UKV!I10143
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10084
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10084
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10084
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10084
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10084
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10084
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10084
RCEP A	2022	2022	0	RCEPT-A!D10121
RCEP A	2023	2023	0	RCEPT-A!E10121
RCEP A	2024	2024	0	RCEPT-A!F10121
RCEP A	2025	2025	0	RCEPT-A!G10121
RCEP A	2026	2026	0	RCEPT-A!H10121
RCEP A	2027	2027	0	RCEPT-A!I10121
RCEP B	2022	2022	0	B!D10121
RCEP B	2023	2023	0	B!E10121
RCEP B	2024	2024	0	B!F10121
RCEP B	2025	2025	0	B!G10121

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H10121
RCEP B	2027	2027	0	B!I10121
RCEP C	2022	2022	0	C!D10121
RCEP C	2023	2023	0	C!E10121
RCEP C	2024	2024	0	C!F10121
RCEP C	2025	2025	0	C!G10121
RCEP C	2026	2026	0	C!H10121
RCEP C	2027	2027	0	C!I10121
RCEP D	2022	2022	0	D!D10120
RCEP D	2023	2023	0	D!E10120
RCEP D	2024	2024	0	D!F10120
RCEP D	2025	2025	0	D!G10120
RCEP D	2026	2026	0	D!H10120
RCEP D	2027	2027	0	D!I10120
RCEP E	2022	2022	0	E!D10124
RCEP E	2023	2023	0	E!E10124
RCEP E	2024	2024	0	E!F10124
RCEP E	2025	2025	0	E!G10124
RCEP E	2026	2026	0	E!H10124
RCEP E	2027	2027	0	E!I10124
RCEP F	2022	2022	0	F!D10121
RCEP F	2023	2023	0	F!E10121
RCEP F	2024	2024	0	F!F10121
RCEP F	2025	2025	0	F!G10121
RCEP F	2026	2026	0	F!H10121
RCEP F	2027	2027	0	F!I10121

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0.9	VI!F9361
VIFTA	2025	2025	0.8	VI!G9361
VIFTA	2026	2026	0.7	VI!H9361
VIFTA	2027	2027	0.6	VI!I9361

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
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Kim cương thô (41/2019/TT-BCT)		41/2019/TT-BCT	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 "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 > Kim cương (trừ kim cương công nghiệp). Gồm kim cương chưa được phân loại hoặc mới chỉ được cắt, tách một cách đơn giản hay mới chỉ được chuốt hoặc mài sơ qua (Tham chiếu mã HS 8 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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 7102.10.00. 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 1% for 7102.10.00 was checked against BT2026 (cell BT2026!N10653), 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)
Kim cương thô (41/2019/TT-BCT)

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.