Vietnam Tariff Intelligence

# HS 7102.39.00 detail

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|---|---|
| **HS code** | 7102.39.00 |
| **Description** | Diamonds, whether or not worked, but not mounted or set / - Non-industrial: / - - Other |
| **Unit** | carat |
| **Generated** | 03/11/2026 03:41:03 |
| **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/71023900/ |

## 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!K10659 |
| Preferential (MFN) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10659 |
| VAT | 10/8 | 10 / 8 (several rates) | 174/2025/NĐ-CP - PL1 | | BT2026!Q10659 |
| Excise tax | | No data | | | |
| Environmental tax | | No data | | | |
| Export duty | 5 | 5% | 26/2023/NĐ-CP | 2023-05-31 | BT2026!CJ10659 |
| CPTPP export rate | 5 | 5% | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM10659 |
| EVFTA export rate | 5 | 5% | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP10659 |
| UKVFTA export rate | 5 | 5% | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS10659 |

## 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 |

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

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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!E10107 |
| ATIGA | 2022 | 2022 | 0 | AT!E10058 |
| ATIGA | 2023 | 2023 | 0 | AT!F10058 |
| ATIGA | 2024 | 2024 | 0 | AT!G10058 |
| ATIGA | 2025 | 2025 | 0 | AT!H10058 |
| ATIGA | 2026 | 2026 | 0 | AT!I10058 |
| ATIGA | 2027 | 2027 | 0 | AT!J10058 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E10110 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F10110 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G10110 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H10110 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I10110 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J10110 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10111 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10111 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10111 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10111 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10111 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10111 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F10112 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H10064 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F10070 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G10070 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H10070 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I10070 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J10070 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K10070 |
| VKFTA | 2022 | 2022 | 0 | VK!E10095 |
| VKFTA | 2023 | 2023 | 0 | VK!F10095 |
| VKFTA | 2024 | 2024 | 0 | VK!G10095 |
| VKFTA | 2025 | 2025 | 0 | VK!H10095 |
| VKFTA | 2026 | 2026 | 0 | VK!I10095 |
| VKFTA | 2027 | 2027 | 0 | VK!J10095 |
| VCFTA | 2022 | 2022 | 0 | VC!D10148 |
| VCFTA | 2023 | 2023 | 0 | VC!E10148 |
| VCFTA | 2024 | 2024 | 0 | VC!F10148 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G10148 |
| VCFTA | 2026 | 2026 | 0 | VC!H10148 |
| VCFTA | 2027 | 2027 | 0 | VC!I10148 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10133 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10133 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10133 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10133 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10133 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10133 |
| AHKFTA | 2022 | 2022 | * | AKH!D10133 |
| AHKFTA | 2023 | 2023 | * | AKH!E10133 |
| AHKFTA | 2024 | 2024 | * | AKH!F10133 |
| AHKFTA | 2025 | 2025 | * | AKH!G10133 |
| AHKFTA | 2026 | 2026 | * | AKH!H10133 |
| AHKFTA | 2027 | 2027 | * | AKH!I10133 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D10150 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E10150 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F10150 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G10150 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H10150 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I10150 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D10149 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E10149 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F10149 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G10149 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H10149 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I10149 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10090 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10090 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10090 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10090 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10090 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10090 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10090 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D10127 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E10127 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F10127 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G10127 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H10127 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I10127 |
| RCEP B | 2022 | 2022 | 0 | B!D10127 |
| RCEP B | 2023 | 2023 | 0 | B!E10127 |
| RCEP B | 2024 | 2024 | 0 | B!F10127 |
| RCEP B | 2025 | 2025 | 0 | B!G10127 |
| RCEP B | 2026 | 2026 | 0 | B!H10127 |
| RCEP B | 2027 | 2027 | 0 | B!I10127 |
| RCEP C | 2022 | 2022 | 0 | C!D10127 |
| RCEP C | 2023 | 2023 | 0 | C!E10127 |
| RCEP C | 2024 | 2024 | 0 | C!F10127 |
| RCEP C | 2025 | 2025 | 0 | C!G10127 |
| RCEP C | 2026 | 2026 | 0 | C!H10127 |
| RCEP C | 2027 | 2027 | 0 | C!I10127 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 0 | D!D10126 |
| RCEP D | 2023 | 2023 | 0 | D!E10126 |
| RCEP D | 2024 | 2024 | 0 | D!F10126 |
| RCEP D | 2025 | 2025 | 0 | D!G10126 |
| RCEP D | 2026 | 2026 | 0 | D!H10126 |
| RCEP D | 2027 | 2027 | 0 | D!I10126 |
| RCEP E | 2022 | 2022 | 0 | E!D10130 |
| RCEP E | 2023 | 2023 | 0 | E!E10130 |
| RCEP E | 2024 | 2024 | 0 | E!F10130 |
| RCEP E | 2025 | 2025 | 0 | E!G10130 |
| RCEP E | 2026 | 2026 | 0 | E!H10130 |
| RCEP E | 2027 | 2027 | 0 | E!I10130 |
| RCEP F | 2022 | 2022 | 0 | F!D10127 |
| RCEP F | 2023 | 2023 | 0 | F!E10127 |
| RCEP F | 2024 | 2024 | 0 | F!F10127 |
| RCEP F | 2025 | 2025 | 0 | F!G10127 |
| RCEP F | 2026 | 2026 | 0 | F!H10127 |
| RCEP F | 2027 | 2027 | 0 | F!I10127 |
| VIFTA | 2024 | 2024 | 0 | VI!F9367 |
| VIFTA | 2025 | 2025 | 0 | VI!G9367 |
| VIFTA | 2026 | 2026 | 0 | VI!H9367 |
| VIFTA | 2027 | 2027 | 0 | VI!I9367 |

## 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 "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). (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 7102.39.00. 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 7102.39.00 was checked against BT2026 (cell BT2026!N10659), 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.