

HS 7103.91.10 detail

|                     |                                                                                                                                                                                                                                                                                                                                     |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 7103.91.10                                                                                                                                                                                                                                                                                                                          |
| Description         | 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 / - Otherwise worked: / - - Rubies, sapphires and emeralds: / - - - Rubies |
| Unit                | carat                                                                                                                                                                                                                                                                                                                               |
| Generated           | 31/10/2026 19:37:27                                                                                                                                                                                                                                                                                                                 |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/71039110/">https://mail.vietnamtariff.com/hs-code/71039110/</a>                                                                                                                                                                                                                     |

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!K10667  |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N10667  |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10667  |
| Excise tax           |              | No data                |                |            |                |
| Environmental tax    |              | No data                |                |            |                |
| Export duty          | 5            | 5%                     | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ10667 |
| CPTPP export rate    | 5            | 5%                     | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM10667 |
| EVFTA export rate    | 5            | 5%                     | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP10667 |
| UKVFTA export rate   | 5            | 5%                     | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS10667 |

Special preferential (FTA) rates - 2026

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

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

|         |   |         |                        |                       |                       |                |               |
|---------|---|---------|------------------------|-----------------------|-----------------------|----------------|---------------|
| VCFTA   | 0 | 0%      | Consolidated<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad<br>valorem |
| VJEPA   | 0 | 0%      | Consolidated<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad<br>valorem |
| VKFTA   | 0 | 0%      | Consolidated<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad<br>valorem |
| VN-EAEU | 0 | 0%      | Consolidated<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad<br>valorem |
| VN-LAO  | 0 | 0%      | Consolidated<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad<br>valorem |
| VIFTA   | 0 | 0%      | Consolidated<br>BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad<br>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!E10116 |
| ATIGA | 2022                                   | 2022 | 0            | AT!E10067 |
| ATIGA | 2023                                   | 2023 | 0            | AT!F10067 |
| ATIGA | 2024                                   | 2024 | 0            | AT!G10067 |
| ATIGA | 2025                                   | 2025 | 0            | AT!H10067 |
| ATIGA | 2026                                   | 2026 | 0            | AT!I10067 |
| ATIGA | 2027                                   | 2027 | 0            | AT!J10067 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E10119 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F10119 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G10119 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H10119 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I10119   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J10119   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E10120   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F10120   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G10120   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H10120   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I10120   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J10120   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F10121   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H10073 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F10079   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G10079   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H10079   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I10079   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J10079   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K10079   |
| VKFTA   | 2022                                   | 2022 | 0            | VK!E10104   |
| VKFTA   | 2023                                   | 2023 | 0            | VK!F10104   |
| VKFTA   | 2024                                   | 2024 | 0            | VK!G10104   |
| VKFTA   | 2025                                   | 2025 | 0            | VK!H10104   |
| VKFTA   | 2026                                   | 2026 | 0            | VK!I10104   |
| VKFTA   | 2027                                   | 2027 | 0            | VK!J10104   |
| VCFTA   | 2022                                   | 2022 | 0            | VC!D10157   |
| VCFTA   | 2023                                   | 2023 | 0            | VC!E10157   |
| VCFTA   | 2024                                   | 2024 | 0            | VC!F10157   |
| VCFTA   | 2025                                   | 2025 | 0            | VC!G10157   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VCFTA   | 2026   | 2026 | 0            | VC!H10157    |
| VCFTA   | 2027   | 2027 | 0            | VC!I10157    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D10142   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E10142   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F10142   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G10142   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H10142   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I10142   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D10142   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E10142   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F10142   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G10142   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H10142   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I10142   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D10159 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E10159 |
| EVFTA   | 2024   | 2024 | 0            | EV-NK!F10159 |
| EVFTA   | 2025   | 2025 | 0            | EV-NK!G10159 |
| EVFTA   | 2026   | 2026 | 0            | EV-NK!H10159 |
| EVFTA   | 2027   | 2027 | 0            | EV-NK!I10159 |
| UKVFTA  | 2022   | 2022 | 0            | UKV!D10158   |
| UKVFTA  | 2023   | 2023 | 0            | UKV!E10158   |
| UKVFTA  | 2024   | 2024 | 0            | UKV!F10158   |
| UKVFTA  | 2025   | 2025 | 0            | UKV!G10158   |
| UKVFTA  | 2026   | 2026 | 0            | UKV!H10158   |
| UKVFTA  | 2027   | 2027 | 0            | UKV!I10158   |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D10099   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E10099   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F10099   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G10099   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H10099   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I10099   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J10099   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D10136 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E10136 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F10136 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G10136 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H10136 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I10136 |
| RCEP B | 2022   | 2022           | 0            | B!D10136       |
| RCEP B | 2023   | 2023           | 0            | B!E10136       |
| RCEP B | 2024   | 2024           | 0            | B!F10136       |
| RCEP B | 2025   | 2025           | 0            | B!G10136       |
| RCEP B | 2026   | 2026           | 0            | B!H10136       |
| RCEP B | 2027   | 2027           | 0            | B!I10136       |
| RCEP C | 2022   | 2022           | 0            | C!D10136       |
| RCEP C | 2023   | 2023           | 0            | C!E10136       |
| RCEP C | 2024   | 2024           | 0            | C!F10136       |
| RCEP C | 2025   | 2025           | 0            | C!G10136       |
| RCEP C | 2026   | 2026           | 0            | C!H10136       |
| RCEP C | 2027   | 2027           | 0            | C!I10136       |
| RCEP D | 2022   | 2022           | 0            | D!D10135       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP D | 2023   | 2023 | 0            | D!E10135 |
| RCEP D | 2024   | 2024 | 0            | D!F10135 |
| RCEP D | 2025   | 2025 | 0            | D!G10135 |
| RCEP D | 2026   | 2026 | 0            | D!H10135 |
| RCEP D | 2027   | 2027 | 0            | D!I10135 |
| RCEP E | 2022   | 2022 | 0            | E!D10139 |
| RCEP E | 2023   | 2023 | 0            | E!E10139 |
| RCEP E | 2024   | 2024 | 0            | E!F10139 |
| RCEP E | 2025   | 2025 | 0            | E!G10139 |
| RCEP E | 2026   | 2026 | 0            | E!H10139 |
| RCEP E | 2027   | 2027 | 0            | E!I10139 |
| RCEP F | 2022   | 2022 | 0            | F!D10136 |
| RCEP F | 2023   | 2023 | 0            | F!E10136 |
| RCEP F | 2024   | 2024 | 0            | F!F10136 |
| RCEP F | 2025   | 2025 | 0            | F!G10136 |
| RCEP F | 2026   | 2026 | 0            | F!H10136 |
| RCEP F | 2027   | 2027 | 0            | F!I10136 |
| VIFTA  | 2024   | 2024 | 0            | VI!F9375 |
| VIFTA  | 2025   | 2025 | 0            | VI!G9375 |
| VIFTA  | 2026   | 2026 | 0            | VI!H9375 |
| VIFTA  | 2027   | 2027 | 0            | VI!I9375 |

### 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-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 7103.91 has 2 lines; 7103.91.10 is distinguished from its siblings by: Rubies.            | 7103.91.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.              | 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 7103.91.10. 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 7103.91.10 was checked against BT2026 (cell BT2026!N10667), 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.