

## HS 7104.29.00 detail

|                     |                                                                                                                                                                                                                                                                                                                      |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 7104.29.00                                                                                                                                                                                                                                                                                                           |
| 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, unworked or simply sawn or roughly shaped: / - - Other |
| Unit                | kg                                                                                                                                                                                                                                                                                                                   |
| Generated           | 30/10/2026 23:57:00                                                                                                                                                                                                                                                                                                  |
| 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/71042900/">https://mail.vietnamtariff.com/hs-code/71042900/</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!K10676  |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N10676  |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10676  |
| Excise tax           |              | No data                |                |            |                |
| Environmental tax    |              | No data                |                |            |                |
| Export duty          | 10           | 10%                    | 26/2023/NĐ-CP  | 2023-05-31 | BT2026!CJ10676 |
| CPTPP export rate    | 10           | 10%                    | 115/2022/NĐ-CP | 2022-12-30 | BT2026!CM10676 |
| EVFTA export rate    | 10           | 10%                    | 116/2022/NĐ-CP | 2022-12-30 | BT2026!CP10676 |
| UKVFTA export rate   | 10           | 10%                    | 117/2022/NĐ-CP | 2022-12-30 | BT2026!CS10676 |

### 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!E10126 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E10077   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F10077   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G10077   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H10077   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I10077   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J10077   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E10129   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F10129   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G10129   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H10129   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I10129   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J10129   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E10130   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F10130   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G10130   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H10130   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I10130   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J10130   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F10131   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H10083 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F10089   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G10089   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H10089   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I10089   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J10089   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K10089   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E10114    |
| VKFTA   | 2023   | 2023 | 0            | VK!F10114    |
| VKFTA   | 2024   | 2024 | 0            | VK!G10114    |
| VKFTA   | 2025   | 2025 | 0            | VK!H10114    |
| VKFTA   | 2026   | 2026 | 0            | VK!I10114    |
| VKFTA   | 2027   | 2027 | 0            | VK!J10114    |
| VCFTA   | 2022   | 2022 | 0            | VC!D10167    |
| VCFTA   | 2023   | 2023 | 0            | VC!E10167    |
| VCFTA   | 2024   | 2024 | 0            | VC!F10167    |
| VCFTA   | 2025   | 2025 | 0            | VC!G10167    |
| VCFTA   | 2026   | 2026 | 0            | VC!H10167    |
| VCFTA   | 2027   | 2027 | 0            | VC!I10167    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D10152   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E10152   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F10152   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G10152   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H10152   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I10152   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D10152   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E10152   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F10152   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G10152   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H10152   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I10152   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D10169 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E10169 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F10169   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G10169   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H10169   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I10169   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D10168     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E10168     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F10168     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G10168     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H10168     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I10168     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D10109   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E10109   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F10109   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G10109   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H10109   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I10109   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J10109   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D10146 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E10146 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F10146 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G10146 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H10146 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I10146 |
| RCEP B | 2022   | 2022           | 0            | B!D10146       |
| RCEP B | 2023   | 2023           | 0            | B!E10146       |
| RCEP B | 2024   | 2024           | 0            | B!F10146       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2025   | 2025 | 0            | B!G10146 |
| RCEP B | 2026   | 2026 | 0            | B!H10146 |
| RCEP B | 2027   | 2027 | 0            | B!I10146 |
| RCEP C | 2022   | 2022 | 0            | C!D10146 |
| RCEP C | 2023   | 2023 | 0            | C!E10146 |
| RCEP C | 2024   | 2024 | 0            | C!F10146 |
| RCEP C | 2025   | 2025 | 0            | C!G10146 |
| RCEP C | 2026   | 2026 | 0            | C!H10146 |
| RCEP C | 2027   | 2027 | 0            | C!I10146 |
| RCEP D | 2022   | 2022 | 0            | D!D10145 |
| RCEP D | 2023   | 2023 | 0            | D!E10145 |
| RCEP D | 2024   | 2024 | 0            | D!F10145 |
| RCEP D | 2025   | 2025 | 0            | D!G10145 |
| RCEP D | 2026   | 2026 | 0            | D!H10145 |
| RCEP D | 2027   | 2027 | 0            | D!I10145 |
| RCEP E | 2022   | 2022 | 0            | E!D10149 |
| RCEP E | 2023   | 2023 | 0            | E!E10149 |
| RCEP E | 2024   | 2024 | 0            | E!F10149 |
| RCEP E | 2025   | 2025 | 0            | E!G10149 |
| RCEP E | 2026   | 2026 | 0            | E!H10149 |
| RCEP E | 2027   | 2027 | 0            | E!I10149 |
| RCEP F | 2022   | 2022 | 0            | F!D10146 |
| RCEP F | 2023   | 2023 | 0            | F!E10146 |
| RCEP F | 2024   | 2024 | 0            | F!F10146 |
| RCEP F | 2025   | 2025 | 0            | F!G10146 |
| RCEP F | 2026   | 2026 | 0            | F!H10146 |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP F | 2027   | 2027 | 0            | FII10146 |
| VIFTA  | 2024   | 2024 | 0            | VIIF9384 |
| VIFTA  | 2025   | 2025 | 0            | VIIG9384 |
| VIFTA  | 2026   | 2026 | 0            | VIIH9384 |
| VIFTA  | 2027   | 2027 | 0            | VIII9384 |

### 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                | 7104.29.00 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 7104.29.00 | 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 7104.29.00. 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 7104.29.00 was checked against BT2026 (cell BT2026!N10676), 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

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| Item policy |
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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.