Vietnam Tariff Intelligence

HS 7113.20.90 detail

HS code	7113.20.90
Description	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal / - Of base metal clad with precious metal: / - - Other
Unit	kg
Generated	09/11/2026 16:12:31
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/71132090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10744
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10744
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10744
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	260/2025/NĐ-CP	2025-10-10	BT2026!CJ10744
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP10744
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS10744

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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-ID)(GIC)	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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Ad valorem
EVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	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
AIFTA	*	* not eligible	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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!E10199
ATIGA	2022	2022	0	AT!E10150
ATIGA	2023	2023	0	AT!F10150
ATIGA	2024	2024	0	AT!G10150
ATIGA	2025	2025	0	AT!H10150
ATIGA	2026	2026	0	AT!I10150
ATIGA	2027	2027	0	AT!J10150
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10202
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10202
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10202

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10202
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10202
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10202
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E10203
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F10203
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10203
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10203
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10203
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10203
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10204
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10156
AIFTA	30/12/2022	2022	*	AI!F10162
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10162
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10162
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10162
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10162
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10162
VKFTA	2022	2022	0	VK!E10187
VKFTA	2023	2023	0	VK!F10187
VKFTA	2024	2024	0	VK!G10187
VKFTA	2025	2025	0	VK!H10187
VKFTA	2026	2026	0	VK!I10187
VKFTA	2027	2027	0	VK!J10187
VCFTA	2022	2022	5	VC!D10240
VCFTA	2023	2023	3	VC!E10240
VCFTA	2024	2024	0	VC!F10240

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10240
VCFTA	2026	2026	0	VC!H10240
VCFTA	2027	2027	0	VC!I10240
VN-EAEU	2022	2022	0	EAV!D10225
VN-EAEU	2023	2023	0	EAV!E10225
VN-EAEU	2024	2024	0	EAV!F10225
VN-EAEU	2025	2025	0	EAV!G10225
VN-EAEU	2026	2026	0	EAV!H10225
VN-EAEU	2027	2027	0	EAV!I10225
VNCU	2022	2022	0	VNCU!D943
VNCU	2023 - 2027		0	VNCU!E943
AHKFTA	2022	2022	18	AKH!D10225
AHKFTA	2023	2023	12	AKH!E10225
AHKFTA	2024	2024	12	AKH!F10225
AHKFTA	2025	2025	6	AKH!G10225
AHKFTA	2026	2026	6	AKH!H10225
AHKFTA	2027	2027	0	AKH!I10225
EVFTA	2022	2022	18,7	EV-NK!D10242
EVFTA	2023	2023	15	EV-NK!E10242
EVFTA	2024	2024	11,2	EV-NK!F10242
EVFTA	2025	2025	7,5	EV-NK!G10242
EVFTA	2026	2026	3,7	EV-NK!H10242
EVFTA	2027	2027	0	EV-NK!I10242
UKVFTA	2022	2022	18,7	UKV!D10241
UKVFTA	2023	2023	15	UKV!E10241
UKVFTA	2024	2024	11,2	UKV!F10241

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	7,5	UKV!G10241
UKVFTA	2026	2026	3,7	UKV!H10241
UKVFTA	2027	2027	0	UKV!I10241
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10182
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10182
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10182
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10182
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10182
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10182
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10182
RCEP A	2022	2022	27	RCEPT-A!D10219
RCEP A	2023	2023	24	RCEPT-A!E10219
RCEP A	2024	2024	21	RCEPT-A!F10219
RCEP A	2025	2025	18	RCEPT-A!G10219
RCEP A	2026	2026	15	RCEPT-A!H10219
RCEP A	2027	2027	12	RCEPT-A!I10219
RCEP B	2022	2022	27	B!D10219
RCEP B	2023	2023	24	B!E10219
RCEP B	2024	2024	21	B!F10219
RCEP B	2025	2025	18	B!G10219
RCEP B	2026	2026	15	B!H10219
RCEP B	2027	2027	12	B!I10219
RCEP C	2022	2022	27	C!D10219
RCEP C	2023	2023	24	C!E10219
RCEP C	2024	2024	21	C!F10219
RCEP C	2025	2025	18	C!G10219

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	15	C!H10219
RCEP C	2027	2027	12	C!I10219
RCEP D	2022	2022	27,3	D!D10218
RCEP D	2023	2023	24,5	D!E10218
RCEP D	2024	2024	21,8	D!F10218
RCEP D	2025	2025	19,1	D!G10218
RCEP D	2026	2026	16,4	D!H10218
RCEP D	2027	2027	13,6	D!I10218
RCEP E	2022	2022	27	E!D10222
RCEP E	2023	2023	24	E!E10222
RCEP E	2024	2024	21	E!F10222
RCEP E	2025	2025	18	E!G10222
RCEP E	2026	2026	15	E!H10222
RCEP E	2027	2027	12	E!I10222
RCEP F	2022	2022	27	F!D10219
RCEP F	2023	2023	24	F!E10219
RCEP F	2024	2024	21	F!F10219
RCEP F	2025	2025	18	F!G10219
RCEP F	2026	2026	15	F!H10219
RCEP F	2027	2027	12	F!I10219
VIFTA	2024	2024	25.7	VI!F9448
VIFTA	2025	2025	21.4	VI!G9448
VIFTA	2026	2026	17.1	VI!H9448
VIFTA	2027	2027	12.9	VI!I9448

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	AKFTA: consolidated BT2026 shows "0(-ID)(GIC)", the FTA schedule for period 2022 - 2027 (một mức cho cả giai đoạn) shows "0".		119/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7113.20 has 2 lines; 7113.20.90 is distinguished from its siblings by: Other.	7113.20.10 Parts	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 7113.20.90. 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 30% for 7113.20.90 was checked against BT2026 (cell BT2026!N10744), 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.