Vietnam Tariff Intelligence

HS 7115.90.10 detail

HS code	7115.90.10
Description	Other articles of precious metal or of metal clad with precious metal / - Other: / - - Of gold or silver
Unit	kg
Generated	03/11/2026 04:23:16
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/71159010/

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!K10753
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10753
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10753
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	260/2025/NĐ-CP	2025-10-10	BT2026!CJ10753
CPTPP export rate	2	2%	115/2022/NĐ-CP	2022-12-30	BT2026!CM10753
EVFTA export rate	2	2%	116/2022/NĐ-CP	2022-12-30	BT2026!CP10753
UKVFTA export rate	2	2%	117/2022/NĐ-CP	2022-12-30	BT2026!CS10753

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	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
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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	24	24%	Consolidated BT2026	2026	VC	112/2022/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
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!E10210
ATIGA	2022	2022	0	AT!E10161
ATIGA	2023	2023	0	AT!F10161
ATIGA	2024	2024	0	AT!G10161
ATIGA	2025	2025	0	AT!H10161
ATIGA	2026	2026	0	AT!I10161
ATIGA	2027	2027	0	AT!J10161
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10213
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10213
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10213

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10213
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10213
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10213
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E10214
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F10214
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10214
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10214
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10214
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10214
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10215
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10167
AIFTA	30/12/2022	2022	*	AI!F10173
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10173
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10173
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10173
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10173
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10173
VKFTA	2022	2022	0	VK!E10198
VKFTA	2023	2023	0	VK!F10198
VKFTA	2024	2024	0	VK!G10198
VKFTA	2025	2025	0	VK!H10198
VKFTA	2026	2026	0	VK!I10198
VKFTA	2027	2027	0	VK!J10198
VCFTA	2022	2022	30	VC!D10251
VCFTA	2023	2023	30	VC!E10251
VCFTA	2024	2024	24	VC!F10251

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	24	VC!G10251
VCFTA	2026	2026	24	VC!H10251
VCFTA	2027	2027	24	VC!I10251
VN-EAEU	2022	2022	0	EAV!D10236
VN-EAEU	2023	2023	0	EAV!E10236
VN-EAEU	2024	2024	0	EAV!F10236
VN-EAEU	2025	2025	0	EAV!G10236
VN-EAEU	2026	2026	0	EAV!H10236
VN-EAEU	2027	2027	0	EAV!I10236
AHKFTA	2022	2022	18	AKH!D10236
AHKFTA	2023	2023	12	AKH!E10236
AHKFTA	2024	2024	12	AKH!F10236
AHKFTA	2025	2025	6	AKH!G10236
AHKFTA	2026	2026	6	AKH!H10236
AHKFTA	2027	2027	0	AKH!I10236
EVFTA	2022	2022	18,7	EV-NK!D10253
EVFTA	2023	2023	15	EV-NK!E10253
EVFTA	2024	2024	11,2	EV-NK!F10253
EVFTA	2025	2025	7,5	EV-NK!G10253
EVFTA	2026	2026	3,7	EV-NK!H10253
EVFTA	2027	2027	0	EV-NK!I10253
UKVFTA	2022	2022	18,7	UKV!D10252
UKVFTA	2023	2023	15	UKV!E10252
UKVFTA	2024	2024	11,2	UKV!F10252
UKVFTA	2025	2025	7,5	UKV!G10252
UKVFTA	2026	2026	3,7	UKV!H10252

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10252
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10193
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10193
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10193
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10193
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10193
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10193
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10193
RCEP A	2022	2022	27	RCEPT-A!D10230
RCEP A	2023	2023	24	RCEPT-A!E10230
RCEP A	2024	2024	21	RCEPT-A!F10230
RCEP A	2025	2025	18	RCEPT-A!G10230
RCEP A	2026	2026	15	RCEPT-A!H10230
RCEP A	2027	2027	12	RCEPT-A!I10230
RCEP B	2022	2022	27	B!D10230
RCEP B	2023	2023	24	B!E10230
RCEP B	2024	2024	21	B!F10230
RCEP B	2025	2025	18	B!G10230
RCEP B	2026	2026	15	B!H10230
RCEP B	2027	2027	12	B!I10230
RCEP C	2022	2022	27	C!D10230
RCEP C	2023	2023	24	C!E10230
RCEP C	2024	2024	21	C!F10230
RCEP C	2025	2025	18	C!G10230
RCEP C	2026	2026	15	C!H10230
RCEP C	2027	2027	12	C!I10230

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D10229
RCEP D	2023	2023	24,5	D!E10229
RCEP D	2024	2024	21,8	D!F10229
RCEP D	2025	2025	19,1	D!G10229
RCEP D	2026	2026	16,4	D!H10229
RCEP D	2027	2027	13,6	D!I10229
RCEP E	2022	2022	27	E!D10233
RCEP E	2023	2023	24	E!E10233
RCEP E	2024	2024	21	E!F10233
RCEP E	2025	2025	18	E!G10233
RCEP E	2026	2026	15	E!H10233
RCEP E	2027	2027	12	E!I10233
RCEP F	2022	2022	27	F!D10230
RCEP F	2023	2023	24	F!E10230
RCEP F	2024	2024	21	F!F10230
RCEP F	2025	2025	18	F!G10230
RCEP F	2026	2026	15	F!H10230
RCEP F	2027	2027	12	F!I10230
VIFTA	2024	2024	27	VI!F9457
VIFTA	2025	2025	24	VI!G9457
VIFTA	2026	2026	21	VI!H9457
VIFTA	2027	2027	18	VI!I9457

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 7115.90 has 3 lines; 7115.90.10 is distinguished from its siblings by: Of gold or silver.	7115.90.20 Of metal clad with gold or silver; 7115.90.90 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 7115.90.10. 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 30% for 7115.90.10 was checked against BT2026 (cell BT2026!N10753), 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.