Vietnam Tariff Intelligence

HS 7117.90.10 detail

HS code	7117.90.10
Description	Imitation jewellery / - Other: / - - Bangles
Unit	kg
Generated	08/11/2026 17:03:50
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/71179010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10769
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10769
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10769
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

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 (-ID)	0% (except ID)	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
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-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
EVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,1	3.1%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	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 F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.5	17.5%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VCFTA	20	20%	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 (*)
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/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!E10228
ATIGA	2022	2022	0	AT!E10179
ATIGA	2023	2023	0	AT!F10179
ATIGA	2024	2024	0	AT!G10179
ATIGA	2025	2025	0	AT!H10179
ATIGA	2026	2026	0	AT!I10179
ATIGA	2027	2027	0	AT!J10179
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10231
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10231
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10231

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10231
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10231
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10231
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E10232
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F10232
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10232
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10232
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10232
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10232
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10233
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10185
AIFTA	30/12/2022	2022	*	AI!F10191
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10191
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10191
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10191
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10191
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10191
VKFTA	2022	2022	0	VK!E10216
VKFTA	2023	2023	0	VK!F10216
VKFTA	2024	2024	0	VK!G10216
VKFTA	2025	2025	0	VK!H10216
VKFTA	2026	2026	0	VK!I10216
VKFTA	2027	2027	0	VK!J10216
VCFTA	2022	2022	25	VC!D10269
VCFTA	2023	2023	25	VC!E10269
VCFTA	2024	2024	20	VC!F10269

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	20	VC!G10269
VCFTA	2026	2026	20	VC!H10269
VCFTA	2027	2027	20	VC!I10269
VN-EAEU	2022	2022	*	EAV!D10254
VN-EAEU	2023	2023	*	EAV!E10254
VN-EAEU	2024	2024	*	EAV!F10254
VN-EAEU	2025	2025	*	EAV!G10254
VN-EAEU	2026	2026	*	EAV!H10254
VN-EAEU	2027	2027	*	EAV!I10254
AHKFTA	2022	2022	15	AKH!D10254
AHKFTA	2023	2023	10	AKH!E10254
AHKFTA	2024	2024	10	AKH!F10254
AHKFTA	2025	2025	5	AKH!G10254
AHKFTA	2026	2026	5	AKH!H10254
AHKFTA	2027	2027	0	AKH!I10254
EVFTA	2022	2022	15,6	EV-NK!D10271
EVFTA	2023	2023	12,5	EV-NK!E10271
EVFTA	2024	2024	9,3	EV-NK!F10271
EVFTA	2025	2025	6,2	EV-NK!G10271
EVFTA	2026	2026	3,1	EV-NK!H10271
EVFTA	2027	2027	0	EV-NK!I10271
UKVFTA	2022	2022	15,6	UKV!D10270
UKVFTA	2023	2023	12,5	UKV!E10270
UKVFTA	2024	2024	9,3	UKV!F10270
UKVFTA	2025	2025	6,2	UKV!G10270
UKVFTA	2026	2026	3,1	UKV!H10270

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10270
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10211
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10211
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10211
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10211
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10211
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10211
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10211
RCEP A	2022	2022	22,5	RCEPT-A!D10248
RCEP A	2023	2023	20	RCEPT-A!E10248
RCEP A	2024	2024	17,5	RCEPT-A!F10248
RCEP A	2025	2025	15	RCEPT-A!G10248
RCEP A	2026	2026	12,5	RCEPT-A!H10248
RCEP A	2027	2027	10	RCEPT-A!I10248
RCEP B	2022	2022	22,5	B!D10248
RCEP B	2023	2023	20	B!E10248
RCEP B	2024	2024	17,5	B!F10248
RCEP B	2025	2025	15	B!G10248
RCEP B	2026	2026	12,5	B!H10248
RCEP B	2027	2027	10	B!I10248
RCEP C	2022	2022	22,5	C!D10248
RCEP C	2023	2023	20	C!E10248
RCEP C	2024	2024	17,5	C!F10248
RCEP C	2025	2025	15	C!G10248
RCEP C	2026	2026	12,5	C!H10248
RCEP C	2027	2027	10	C!I10248

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D10247
RCEP D	2023	2023	20,5	D!E10247
RCEP D	2024	2024	18,2	D!F10247
RCEP D	2025	2025	15,9	D!G10247
RCEP D	2026	2026	13,6	D!H10247
RCEP D	2027	2027	11,4	D!I10247
RCEP E	2022	2022	22,5	E!D10251
RCEP E	2023	2023	20	E!E10251
RCEP E	2024	2024	17,5	E!F10251
RCEP E	2025	2025	15	E!G10251
RCEP E	2026	2026	12,5	E!H10251
RCEP E	2027	2027	10	E!I10251
RCEP F	2022	2022	22,5	F!D10248
RCEP F	2023	2023	20	F!E10248
RCEP F	2024	2024	17,5	F!F10248
RCEP F	2025	2025	15	F!G10248
RCEP F	2026	2026	12,5	F!H10248
RCEP F	2027	2027	10	F!I10248
VIFTA	2024	2024	22.5	VI!F9473
VIFTA	2025	2025	20	VI!G9473
VIFTA	2026	2026	17.5	VI!H9473
VIFTA	2027	2027	15	VI!I9473

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Đồ trang sức làm bằng chất liệu thực vật rừng, động vật rừng nguy cấp, quý, hiếm và động vật, thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
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 7117.90 has 4 lines; 7117.90.10 is distinguished from its siblings by: Bangles.	7117.90.20 Other imitation jewellery; 7117.90.94 Wholly of plastics, glass, wood, worked tortoise shell, ivory, bone, horn, coral, mother-of-pearl, other animal carving material, worked vegetable carving material, worked mineral carving material, or of porcelain or china; 7117.90.99 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	7117.90.10 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7117.90.10	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 7117.90.10. 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 25% for 7117.90.10 was checked against BT2026 (cell BT2026!N10769), 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
Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)
Đồ trang sức làm bằng chất liệu thực vật rừng, động vật rừng nguy cấp, quý, hiếm và động vật, thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)

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.