Vietnam Tariff Intelligence

HS 7117.90.20 detail

HS code	7117.90.20
Description	Imitation jewellery / - Other: / - - Other imitation jewellery
Unit	kg
Generated	05/11/2026 19:39:58
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/71179020/

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!K10770
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10770
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10770
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	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
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-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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
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	14.3	14.3%	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
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!E10229
ATIGA	2022	2022	0	AT!E10180
ATIGA	2023	2023	0	AT!F10180
ATIGA	2024	2024	0	AT!G10180
ATIGA	2025	2025	0	AT!H10180
ATIGA	2026	2026	0	AT!I10180
ATIGA	2027	2027	0	AT!J10180
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10232
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10232
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10232

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10232
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10232
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10232
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E10233
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F10233
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10233
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10233
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10233
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10233
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10234
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10186
AIFTA	30/12/2022	2022	*	AI!F10192
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10192
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10192
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10192
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10192
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10192
VKFTA	2022	2022	0	VK!E10217
VKFTA	2023	2023	0	VK!F10217
VKFTA	2024	2024	0	VK!G10217
VKFTA	2025	2025	0	VK!H10217
VKFTA	2026	2026	0	VK!I10217
VKFTA	2027	2027	0	VK!J10217
VCFTA	2022	2022	5	VC!D10270
VCFTA	2023	2023	2	VC!E10270
VCFTA	2024	2024	0	VC!F10270

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10270
VCFTA	2026	2026	0	VC!H10270
VCFTA	2027	2027	0	VC!I10270
VN-EAEU	2022	2022	*	EAV!D10255
VN-EAEU	2023	2023	*	EAV!E10255
VN-EAEU	2024	2024	*	EAV!F10255
VN-EAEU	2025	2025	*	EAV!G10255
VN-EAEU	2026	2026	*	EAV!H10255
VN-EAEU	2027	2027	*	EAV!I10255
AHKFTA	2022	2022	15	AKH!D10255
AHKFTA	2023	2023	10	AKH!E10255
AHKFTA	2024	2024	10	AKH!F10255
AHKFTA	2025	2025	5	AKH!G10255
AHKFTA	2026	2026	5	AKH!H10255
AHKFTA	2027	2027	0	AKH!I10255
EVFTA	2022	2022	15,6	EV-NK!D10272
EVFTA	2023	2023	12,5	EV-NK!E10272
EVFTA	2024	2024	9,3	EV-NK!F10272
EVFTA	2025	2025	6,2	EV-NK!G10272
EVFTA	2026	2026	3,1	EV-NK!H10272
EVFTA	2027	2027	0	EV-NK!I10272
UKVFTA	2022	2022	15,6	UKV!D10271
UKVFTA	2023	2023	12,5	UKV!E10271
UKVFTA	2024	2024	9,3	UKV!F10271
UKVFTA	2025	2025	6,2	UKV!G10271
UKVFTA	2026	2026	3,1	UKV!H10271

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10271
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10212
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10212
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10212
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10212
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10212
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10212
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10212
RCEP A	2022	2022	22,5	RCEPT-A!D10249
RCEP A	2023	2023	20	RCEPT-A!E10249
RCEP A	2024	2024	17,5	RCEPT-A!F10249
RCEP A	2025	2025	15	RCEPT-A!G10249
RCEP A	2026	2026	12,5	RCEPT-A!H10249
RCEP A	2027	2027	10	RCEPT-A!I10249
RCEP B	2022	2022	22,5	B!D10249
RCEP B	2023	2023	20	B!E10249
RCEP B	2024	2024	17,5	B!F10249
RCEP B	2025	2025	15	B!G10249
RCEP B	2026	2026	12,5	B!H10249
RCEP B	2027	2027	10	B!I10249
RCEP C	2022	2022	22,5	C!D10249
RCEP C	2023	2023	20	C!E10249
RCEP C	2024	2024	17,5	C!F10249
RCEP C	2025	2025	15	C!G10249
RCEP C	2026	2026	12,5	C!H10249
RCEP C	2027	2027	10	C!I10249

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D10248
RCEP D	2023	2023	20,5	D!E10248
RCEP D	2024	2024	18,2	D!F10248
RCEP D	2025	2025	15,9	D!G10248
RCEP D	2026	2026	13,6	D!H10248
RCEP D	2027	2027	11,4	D!I10248
RCEP E	2022	2022	22,5	E!D10252
RCEP E	2023	2023	20	E!E10252
RCEP E	2024	2024	17,5	E!F10252
RCEP E	2025	2025	15	E!G10252
RCEP E	2026	2026	12,5	E!H10252
RCEP E	2027	2027	10	E!I10252
RCEP F	2022	2022	22,5	F!D10249
RCEP F	2023	2023	20	F!E10249
RCEP F	2024	2024	17,5	F!F10249
RCEP F	2025	2025	15	F!G10249
RCEP F	2026	2026	12,5	F!H10249
RCEP F	2027	2027	10	F!I10249
VIFTA	2024	2024	21.4	VI!F9474
VIFTA	2025	2025	17.9	VI!G9474
VIFTA	2026	2026	14.3	VI!H9474
VIFTA	2027	2027	10.7	VI!I9474

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7117.90 has 4 lines; 7117.90.20 is distinguished from its siblings by: Other imitation jewellery.	7117.90.10 Bangles; 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	7117.90.20 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7117.90.20	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 7117.90.20. 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 7117.90.20 was checked against BT2026 (cell BT2026!N10770), 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.