Vietnam Tariff Intelligence

HS 7115.90.90 detail

HS code	7115.90.90
Description	Other articles of precious metal or of metal clad with precious metal / - Other: / - - Other
Unit	kg
Generated	04/11/2026 13:00:16
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://vietnamtariff.com/hs-code/71159090/

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!K10755
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10755
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10755
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	260/2025/NĐ-CP	2025-10-10	BT2026!CJ10755
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP10755
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS10755

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
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E10212
ATIGA	2022	2022	0	AT!E10163
ATIGA	2023	2023	0	AT!F10163
ATIGA	2024	2024	0	AT!G10163
ATIGA	2025	2025	0	AT!H10163
ATIGA	2026	2026	0	AT!I10163
ATIGA	2027	2027	0	AT!J10163
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10215
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10215
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10215

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10215
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10215
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10215
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E10216
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F10216
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10216
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10216
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10216
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10216
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10217
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10169
AIFTA	30/12/2022	2022	*	AI!F10175
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10175
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10175
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10175
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10175
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10175
VKFTA	2022	2022	0	VK!E10200
VKFTA	2023	2023	0	VK!F10200
VKFTA	2024	2024	0	VK!G10200
VKFTA	2025	2025	0	VK!H10200
VKFTA	2026	2026	0	VK!I10200
VKFTA	2027	2027	0	VK!J10200
VCFTA	2022	2022	5	VC!D10253
VCFTA	2023	2023	3	VC!E10253
VCFTA	2024	2024	0	VC!F10253

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10253
VCFTA	2026	2026	0	VC!H10253
VCFTA	2027	2027	0	VC!I10253
VN-EAEU	2022	2022	0	EAV!D10238
VN-EAEU	2023	2023	0	EAV!E10238
VN-EAEU	2024	2024	0	EAV!F10238
VN-EAEU	2025	2025	0	EAV!G10238
VN-EAEU	2026	2026	0	EAV!H10238
VN-EAEU	2027	2027	0	EAV!I10238
AHKFTA	2022	2022	18	AKH!D10238
AHKFTA	2023	2023	12	AKH!E10238
AHKFTA	2024	2024	12	AKH!F10238
AHKFTA	2025	2025	6	AKH!G10238
AHKFTA	2026	2026	6	AKH!H10238
AHKFTA	2027	2027	0	AKH!I10238
EVFTA	2022	2022	18,7	EV-NK!D10255
EVFTA	2023	2023	15	EV-NK!E10255
EVFTA	2024	2024	11,2	EV-NK!F10255
EVFTA	2025	2025	7,5	EV-NK!G10255
EVFTA	2026	2026	3,7	EV-NK!H10255
EVFTA	2027	2027	0	EV-NK!I10255
UKVFTA	2022	2022	18,7	UKV!D10254
UKVFTA	2023	2023	15	UKV!E10254
UKVFTA	2024	2024	11,2	UKV!F10254
UKVFTA	2025	2025	7,5	UKV!G10254
UKVFTA	2026	2026	3,7	UKV!H10254

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10254
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10195
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10195
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10195
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10195
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10195
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10195
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10195
RCEP A	2022	2022	27	RCEPT-A!D10232
RCEP A	2023	2023	24	RCEPT-A!E10232
RCEP A	2024	2024	21	RCEPT-A!F10232
RCEP A	2025	2025	18	RCEPT-A!G10232
RCEP A	2026	2026	15	RCEPT-A!H10232
RCEP A	2027	2027	12	RCEPT-A!I10232
RCEP B	2022	2022	27	B!D10232
RCEP B	2023	2023	24	B!E10232
RCEP B	2024	2024	21	B!F10232
RCEP B	2025	2025	18	B!G10232
RCEP B	2026	2026	15	B!H10232
RCEP B	2027	2027	12	B!I10232
RCEP C	2022	2022	27	C!D10232
RCEP C	2023	2023	24	C!E10232
RCEP C	2024	2024	21	C!F10232
RCEP C	2025	2025	18	C!G10232
RCEP C	2026	2026	15	C!H10232
RCEP C	2027	2027	12	C!I10232

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D10231
RCEP D	2023	2023	24,5	D!E10231
RCEP D	2024	2024	21,8	D!F10231
RCEP D	2025	2025	19,1	D!G10231
RCEP D	2026	2026	16,4	D!H10231
RCEP D	2027	2027	13,6	D!I10231
RCEP E	2022	2022	27	E!D10235
RCEP E	2023	2023	24	E!E10235
RCEP E	2024	2024	21	E!F10235
RCEP E	2025	2025	18	E!G10235
RCEP E	2026	2026	15	E!H10235
RCEP E	2027	2027	12	E!I10235
RCEP F	2022	2022	27	F!D10232
RCEP F	2023	2023	24	F!E10232
RCEP F	2024	2024	21	F!F10232
RCEP F	2025	2025	18	F!G10232
RCEP F	2026	2026	15	F!H10232
RCEP F	2027	2027	12	F!I10232
VIFTA	2024	2024	25.7	VI!F9459
VIFTA	2025	2025	21.4	VI!G9459
VIFTA	2026	2026	17.1	VI!H9459
VIFTA	2027	2027	12.9	VI!I9459

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7115.90 has 3 lines; 7115.90.90 is distinguished from its siblings by: Other.	7115.90.10 Of gold or silver; 7115.90.20 Of metal clad with gold or silver	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 7115.90.90. 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 7115.90.90 was checked against BT2026 (cell BT2026!N10755), 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.