Vietnam Tariff Intelligence

HS 7114.20.00 detail

HS code	7114.20.00
Description	Articles of goldsmiths’ or silversmiths’ wares and parts thereof, of precious metal or of metal clad with precious metal / - Of base metal clad with precious metal
Unit	kg
Generated	07/11/2026 22:06:18
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/71142000/

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!K10749
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10749
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10749
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	260/2025/NĐ-CP	2025-10-10	BT2026!CJ10749
CPTPP export rate		No data			
EVFTA export rate	0	0%	116/2022/NĐ-CP	2022-12-30	BT2026!CP10749
UKVFTA export rate	0	0%	117/2022/NĐ-CP	2022-12-30	BT2026!CS10749

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)	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-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!E10205
ATIGA	2022	2022	0	AT!E10156
ATIGA	2023	2023	0	AT!F10156
ATIGA	2024	2024	0	AT!G10156
ATIGA	2025	2025	0	AT!H10156
ATIGA	2026	2026	0	AT!I10156
ATIGA	2027	2027	0	AT!J10156
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10208
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10208
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10208

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10208
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10208
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10208
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E10209
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F10209
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10209
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10209
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10209
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10209
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10210
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10162
AIFTA	30/12/2022	2022	*	AI!F10168
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10168
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10168
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10168
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10168
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10168
VKFTA	2022	2022	0	VK!E10193
VKFTA	2023	2023	0	VK!F10193
VKFTA	2024	2024	0	VK!G10193
VKFTA	2025	2025	0	VK!H10193
VKFTA	2026	2026	0	VK!I10193
VKFTA	2027	2027	0	VK!J10193
VCFTA	2022	2022	30	VC!D10246
VCFTA	2023	2023	30	VC!E10246
VCFTA	2024	2024	24	VC!F10246

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	24	VC!G10246
VCFTA	2026	2026	24	VC!H10246
VCFTA	2027	2027	24	VC!I10246
VN-EAEU	2022	2022	0	EAV!D10231
VN-EAEU	2023	2023	0	EAV!E10231
VN-EAEU	2024	2024	0	EAV!F10231
VN-EAEU	2025	2025	0	EAV!G10231
VN-EAEU	2026	2026	0	EAV!H10231
VN-EAEU	2027	2027	0	EAV!I10231
AHKFTA	2022	2022	18	AKH!D10231
AHKFTA	2023	2023	12	AKH!E10231
AHKFTA	2024	2024	12	AKH!F10231
AHKFTA	2025	2025	6	AKH!G10231
AHKFTA	2026	2026	6	AKH!H10231
AHKFTA	2027	2027	0	AKH!I10231
EVFTA	2022	2022	18,7	EV-NK!D10248
EVFTA	2023	2023	15	EV-NK!E10248
EVFTA	2024	2024	11,2	EV-NK!F10248
EVFTA	2025	2025	7,5	EV-NK!G10248
EVFTA	2026	2026	3,7	EV-NK!H10248
EVFTA	2027	2027	0	EV-NK!I10248
UKVFTA	2022	2022	18,7	UKV!D10247
UKVFTA	2023	2023	15	UKV!E10247
UKVFTA	2024	2024	11,2	UKV!F10247
UKVFTA	2025	2025	7,5	UKV!G10247
UKVFTA	2026	2026	3,7	UKV!H10247

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10247
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10188
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10188
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10188
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10188
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10188
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10188
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10188
RCEP A	2022	2022	27	RCEPT-A!D10225
RCEP A	2023	2023	24	RCEPT-A!E10225
RCEP A	2024	2024	21	RCEPT-A!F10225
RCEP A	2025	2025	18	RCEPT-A!G10225
RCEP A	2026	2026	15	RCEPT-A!H10225
RCEP A	2027	2027	12	RCEPT-A!I10225
RCEP B	2022	2022	27	B!D10225
RCEP B	2023	2023	24	B!E10225
RCEP B	2024	2024	21	B!F10225
RCEP B	2025	2025	18	B!G10225
RCEP B	2026	2026	15	B!H10225
RCEP B	2027	2027	12	B!I10225
RCEP C	2022	2022	27	C!D10225
RCEP C	2023	2023	24	C!E10225
RCEP C	2024	2024	21	C!F10225
RCEP C	2025	2025	18	C!G10225
RCEP C	2026	2026	15	C!H10225
RCEP C	2027	2027	12	C!I10225

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	27,3	D!D10224
RCEP D	2023	2023	24,5	D!E10224
RCEP D	2024	2024	21,8	D!F10224
RCEP D	2025	2025	19,1	D!G10224
RCEP D	2026	2026	16,4	D!H10224
RCEP D	2027	2027	13,6	D!I10224
RCEP E	2022	2022	27	E!D10228
RCEP E	2023	2023	24	E!E10228
RCEP E	2024	2024	21	E!F10228
RCEP E	2025	2025	18	E!G10228
RCEP E	2026	2026	15	E!H10228
RCEP E	2027	2027	12	E!I10228
RCEP F	2022	2022	27	F!D10225
RCEP F	2023	2023	24	F!E10225
RCEP F	2024	2024	21	F!F10225
RCEP F	2025	2025	18	F!G10225
RCEP F	2026	2026	15	F!H10225
RCEP F	2027	2027	12	F!I10225
VIFTA	2024	2024	27	VI!F9453
VIFTA	2025	2025	24	VI!G9453
VIFTA	2026	2026	21	VI!H9453
VIFTA	2027	2027	18	VI!I9453

Advisory & warnings

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

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 7114.20.00. 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 7114.20.00 was checked against BT2026 (cell BT2026!N10749), 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.