Vietnam Tariff Intelligence

HS 7117.90.94 detail

HS code	7117.90.94
Description	Imitation jewellery / - Other: / - - Parts: / - - - 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
Unit	kg
Generated	01/11/2026 08:56:10
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/71179094/

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!K10772
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10772
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10772
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
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!E10231
ATIGA	2022	2022	0	AT!E10182
ATIGA	2023	2023	0	AT!F10182
ATIGA	2024	2024	0	AT!G10182
ATIGA	2025	2025	0	AT!H10182
ATIGA	2026	2026	0	AT!I10182
ATIGA	2027	2027	0	AT!J10182
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10234
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10234
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10234

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10234
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10234
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10234
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E10235
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F10235
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10235
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10235
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10235
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10235
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10236
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10188
AIFTA	30/12/2022	2022	*	AI!F10194
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10194
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10194
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10194
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10194
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10194
VKFTA	2022	2022	0	VK!E10219
VKFTA	2023	2023	0	VK!F10219
VKFTA	2024	2024	0	VK!G10219
VKFTA	2025	2025	0	VK!H10219
VKFTA	2026	2026	0	VK!I10219
VKFTA	2027	2027	0	VK!J10219
VCFTA	2022	2022	25	VC!D10272
VCFTA	2023	2023	25	VC!E10272
VCFTA	2024	2024	20	VC!F10272

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	20	VC!G10272
VCFTA	2026	2026	20	VC!H10272
VCFTA	2027	2027	20	VC!I10272
VN-EAEU	2022	2022	*	EAV!D10257
VN-EAEU	2023	2023	*	EAV!E10257
VN-EAEU	2024	2024	*	EAV!F10257
VN-EAEU	2025	2025	*	EAV!G10257
VN-EAEU	2026	2026	*	EAV!H10257
VN-EAEU	2027	2027	*	EAV!I10257
AHKFTA	2022	2022	15	AKH!D10257
AHKFTA	2023	2023	10	AKH!E10257
AHKFTA	2024	2024	10	AKH!F10257
AHKFTA	2025	2025	5	AKH!G10257
AHKFTA	2026	2026	5	AKH!H10257
AHKFTA	2027	2027	0	AKH!I10257
EVFTA	2022	2022	15,6	EV-NK!D10274
EVFTA	2023	2023	12,5	EV-NK!E10274
EVFTA	2024	2024	9,3	EV-NK!F10274
EVFTA	2025	2025	6,2	EV-NK!G10274
EVFTA	2026	2026	3,1	EV-NK!H10274
EVFTA	2027	2027	0	EV-NK!I10274
UKVFTA	2022	2022	15,6	UKV!D10273
UKVFTA	2023	2023	12,5	UKV!E10273
UKVFTA	2024	2024	9,3	UKV!F10273
UKVFTA	2025	2025	6,2	UKV!G10273
UKVFTA	2026	2026	3,1	UKV!H10273

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10273
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10214
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10214
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10214
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10214
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10214
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10214
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10214
RCEP A	2022	2022	22,5	RCEPT-A!D10251
RCEP A	2023	2023	20	RCEPT-A!E10251
RCEP A	2024	2024	17,5	RCEPT-A!F10251
RCEP A	2025	2025	15	RCEPT-A!G10251
RCEP A	2026	2026	12,5	RCEPT-A!H10251
RCEP A	2027	2027	10	RCEPT-A!I10251
RCEP B	2022	2022	22,5	B!D10251
RCEP B	2023	2023	20	B!E10251
RCEP B	2024	2024	17,5	B!F10251
RCEP B	2025	2025	15	B!G10251
RCEP B	2026	2026	12,5	B!H10251
RCEP B	2027	2027	10	B!I10251
RCEP C	2022	2022	22,5	C!D10251
RCEP C	2023	2023	20	C!E10251
RCEP C	2024	2024	17,5	C!F10251
RCEP C	2025	2025	15	C!G10251
RCEP C	2026	2026	12,5	C!H10251
RCEP C	2027	2027	10	C!I10251

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D10250
RCEP D	2023	2023	20,5	D!E10250
RCEP D	2024	2024	18,2	D!F10250
RCEP D	2025	2025	15,9	D!G10250
RCEP D	2026	2026	13,6	D!H10250
RCEP D	2027	2027	11,4	D!I10250
RCEP E	2022	2022	22,5	E!D10254
RCEP E	2023	2023	20	E!E10254
RCEP E	2024	2024	17,5	E!F10254
RCEP E	2025	2025	15	E!G10254
RCEP E	2026	2026	12,5	E!H10254
RCEP E	2027	2027	10	E!I10254
RCEP F	2022	2022	22,5	F!D10251
RCEP F	2023	2023	20	F!E10251
RCEP F	2024	2024	17,5	F!F10251
RCEP F	2025	2025	15	F!G10251
RCEP F	2026	2026	12,5	F!H10251
RCEP F	2027	2027	10	F!I10251
VIFTA	2024	2024	22,5	VI!F9476
VIFTA	2025	2025	20	VI!G9476
VIFTA	2026	2026	17.5	VI!H9476
VIFTA	2027	2027	15	VI!I9476

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; 7117.90.94 is distinguished from its siblings by: 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.	7117.90.10 Bangles; 7117.90.20 Other imitation jewellery; 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	7117.90.94 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 7117.90.94	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 7117.90.94. 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 7117.90.94 was checked against BT2026 (cell BT2026!N10772), 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.