Vietnam Tariff Intelligence

HS 7108.12.90 detail

HS code	7108.12.90
Description	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form / - Non-monetary: / - - Other unwrought forms: / - - - Other
Unit	kg
Generated	09/11/2026 05:58:28
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/71081290/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10696
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N10696
VAT	10/8	10 / 8 (several rates)	174/2025/NĐ-CP - PL1		BT2026!Q10696
Excise tax		No data			
Environmental tax		No data			
Export duty	2	2%	26/2023/NĐ-CP	2023-05-31	BT2026!CJ10696
CPTPP export rate	2	2%	115/2022/NĐ-CP	2022-12-30	BT2026!CM10696
EVFTA export rate	2	2%	116/2022/NĐ-CP	2022-12-30	BT2026!CP10696
UKVFTA export rate	2	2%	117/2022/NĐ-CP	2022-12-30	BT2026!CS10696

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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
VIFTA	0	0%	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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/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!E10148
ATIGA	2022	2022	0	AT!E10099
ATIGA	2023	2023	0	AT!F10099
ATIGA	2024	2024	0	AT!G10099
ATIGA	2025	2025	0	AT!H10099
ATIGA	2026	2026	0	AT!I10099
ATIGA	2027	2027	0	AT!J10099
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10151
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10151
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10151

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10151
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10151
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10151
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10152
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10152
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10152
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10152
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10152
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10152
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10153
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10105
AIFTA	30/12/2022	2022	0	AI!F10111
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10111
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10111
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10111
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10111
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10111
VKFTA	2022	2022	0	VK!E10136
VKFTA	2023	2023	0	VK!F10136
VKFTA	2024	2024	0	VK!G10136
VKFTA	2025	2025	0	VK!H10136
VKFTA	2026	2026	0	VK!I10136
VKFTA	2027	2027	0	VK!J10136
VCFTA	2022	2022	0	VC!D10189
VCFTA	2023	2023	0	VC!E10189
VCFTA	2024	2024	0	VC!F10189

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10189
VCFTA	2026	2026	0	VC!H10189
VCFTA	2027	2027	0	VC!I10189
VN-EAEU	2022	2022	0	EAV!D10174
VN-EAEU	2023	2023	0	EAV!E10174
VN-EAEU	2024	2024	0	EAV!F10174
VN-EAEU	2025	2025	0	EAV!G10174
VN-EAEU	2026	2026	0	EAV!H10174
VN-EAEU	2027	2027	0	EAV!I10174
AHKFTA	2022	2022	*	AKH!D10174
AHKFTA	2023	2023	*	AKH!E10174
AHKFTA	2024	2024	*	AKH!F10174
AHKFTA	2025	2025	*	AKH!G10174
AHKFTA	2026	2026	*	AKH!H10174
AHKFTA	2027	2027	*	AKH!I10174
EVFTA	2022	2022	0	EV-NK!D10191
EVFTA	2023	2023	0	EV-NK!E10191
EVFTA	2024	2024	0	EV-NK!F10191
EVFTA	2025	2025	0	EV-NK!G10191
EVFTA	2026	2026	0	EV-NK!H10191
EVFTA	2027	2027	0	EV-NK!I10191
UKVFTA	2022	2022	0	UKV!D10190
UKVFTA	2023	2023	0	UKV!E10190
UKVFTA	2024	2024	0	UKV!F10190
UKVFTA	2025	2025	0	UKV!G10190
UKVFTA	2026	2026	0	UKV!H10190

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10190
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10131
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10131
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10131
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10131
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10131
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10131
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10131
RCEP A	2022	2022	0	RCEPT-A!D10168
RCEP A	2023	2023	0	RCEPT-A!E10168
RCEP A	2024	2024	0	RCEPT-A!F10168
RCEP A	2025	2025	0	RCEPT-A!G10168
RCEP A	2026	2026	0	RCEPT-A!H10168
RCEP A	2027	2027	0	RCEPT-A!I10168
RCEP B	2022	2022	0	B!D10168
RCEP B	2023	2023	0	B!E10168
RCEP B	2024	2024	0	B!F10168
RCEP B	2025	2025	0	B!G10168
RCEP B	2026	2026	0	B!H10168
RCEP B	2027	2027	0	B!I10168
RCEP C	2022	2022	0	C!D10168
RCEP C	2023	2023	0	C!E10168
RCEP C	2024	2024	0	C!F10168
RCEP C	2025	2025	0	C!G10168
RCEP C	2026	2026	0	C!H10168
RCEP C	2027	2027	0	C!I10168

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D10167
RCEP D	2023	2023	0	D!E10167
RCEP D	2024	2024	0	D!F10167
RCEP D	2025	2025	0	D!G10167
RCEP D	2026	2026	0	D!H10167
RCEP D	2027	2027	0	D!I10167
RCEP E	2022	2022	0	E!D10171
RCEP E	2023	2023	0	E!E10171
RCEP E	2024	2024	0	E!F10171
RCEP E	2025	2025	0	E!G10171
RCEP E	2026	2026	0	E!H10171
RCEP E	2027	2027	0	E!I10171
RCEP F	2022	2022	0	F!D10168
RCEP F	2023	2023	0	F!E10168
RCEP F	2024	2024	0	F!F10168
RCEP F	2025	2025	0	F!G10168
RCEP F	2026	2026	0	F!H10168
RCEP F	2027	2027	0	F!I10168
VIFTA	2024	2024	0	VI!F9402
VIFTA	2025	2025	0	VI!G9402
VIFTA	2026	2026	0	VI!H9402
VIFTA	2027	2027	0	VI!I9402

Advisory & warnings

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

DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): TNKS khai thác đã chế biến thành SP khác (181/2025/NĐ-CP PL2)		181/2025/NĐ-CP	Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): Vàng (47/2018/TT-NHNN)		47/2018/TT-NHNN	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7108.12 has 2 lines; 7108.12.90 is distinguished from its siblings by: Other.	7108.12.10 In lumps, ingots or cast bars	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 "10/8". Không được giảm VAT theo 174/2025/NĐ-CP - PL1: Kim loại quý và dịch vụ sản xuất kim loại quý > Kim loại quý. (Tham chiếu mã HS 4 số)		174/2025/NĐ-CP - PL1	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 7108.12.90. 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 0% for 7108.12.90 was checked against BT2026 (cell BT2026!N10696), 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
TNKS khai thác đã chế biến thành SP khác (181/2025/NĐ-CP PL2)
Vàng (47/2018/TT-NHNN)

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.