Vietnam Tariff Intelligence

HS 7113.19.90 detail

HS code	7113.19.90
Description	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal / - Of precious metal whether or not plated or clad with precious metal: / - - Of other precious metal, whether or not plated or clad with precious metal: / - - - Other
Unit	kg
Generated	03/11/2026 00:25:40
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/71131990/

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!K10741
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10741
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10741
Excise tax		No data			
Environmental tax		No data			
Export duty	0	0%	260/2025/NĐ-CP	2025-10-10	BT2026!CJ10741
CPTPP export rate	2	2%	115/2022/NĐ-CP	2022-12-30	BT2026!CM10741
EVFTA export rate	2	2%	116/2022/NĐ-CP	2022-12-30	BT2026!CP10741
UKVFTA export rate	2	2%	117/2022/NĐ-CP	2022-12-30	BT2026!CS10741

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)(GIC)	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
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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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
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!E10196
ATIGA	2022	2022	0	AT!E10147
ATIGA	2023	2023	0	AT!F10147
ATIGA	2024	2024	0	AT!G10147
ATIGA	2025	2025	0	AT!H10147
ATIGA	2026	2026	0	AT!I10147
ATIGA	2027	2027	0	AT!J10147
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10199
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10199
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10199

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10199
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10199
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10199
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10200
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10200
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10200
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10200
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10200
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10200
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10201
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10153
AIFTA	30/12/2022	2022	*	AI!F10159
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10159
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10159
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10159
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10159
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10159
VKFTA	2022	2022	0	VK!E10184
VKFTA	2023	2023	0	VK!F10184
VKFTA	2024	2024	0	VK!G10184
VKFTA	2025	2025	0	VK!H10184
VKFTA	2026	2026	0	VK!I10184
VKFTA	2027	2027	0	VK!J10184
VCFTA	2022	2022	5	VC!D10237
VCFTA	2023	2023	2	VC!E10237
VCFTA	2024	2024	0	VC!F10237

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10237
VCFTA	2026	2026	0	VC!H10237
VCFTA	2027	2027	0	VC!I10237
VN-EAEU	2022	2022	0	EAV!D10222
VN-EAEU	2023	2023	0	EAV!E10222
VN-EAEU	2024	2024	0	EAV!F10222
VN-EAEU	2025	2025	0	EAV!G10222
VN-EAEU	2026	2026	0	EAV!H10222
VN-EAEU	2027	2027	0	EAV!I10222
VNCU	2022	2022	0	VNCU!D940
VNCU	2023 - 2027		0	VNCU!E940
AHKFTA	2022	2022	15	AKH!D10222
AHKFTA	2023	2023	10	AKH!E10222
AHKFTA	2024	2024	10	AKH!F10222
AHKFTA	2025	2025	5	AKH!G10222
AHKFTA	2026	2026	5	AKH!H10222
AHKFTA	2027	2027	0	AKH!I10222
EVFTA	2022	2022	15,6	EV-NK!D10239
EVFTA	2023	2023	12,5	EV-NK!E10239
EVFTA	2024	2024	9,3	EV-NK!F10239
EVFTA	2025	2025	6,2	EV-NK!G10239
EVFTA	2026	2026	3,1	EV-NK!H10239
EVFTA	2027	2027	0	EV-NK!I10239
UKVFTA	2022	2022	15,6	UKV!D10238
UKVFTA	2023	2023	12,5	UKV!E10238
UKVFTA	2024	2024	9,3	UKV!F10238

FTA	Period	Year	Source value	Source
UKVFTA	2025	2025	6,2	UKV!G10238
UKVFTA	2026	2026	3,1	UKV!H10238
UKVFTA	2027	2027	0	UKV!I10238
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10179
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10179
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10179
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10179
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10179
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10179
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10179
RCEP A	2022	2022	22,5	RCEPT-A!D10216
RCEP A	2023	2023	20	RCEPT-A!E10216
RCEP A	2024	2024	17,5	RCEPT-A!F10216
RCEP A	2025	2025	15	RCEPT-A!G10216
RCEP A	2026	2026	12,5	RCEPT-A!H10216
RCEP A	2027	2027	10	RCEPT-A!I10216
RCEP B	2022	2022	22,5	B!D10216
RCEP B	2023	2023	20	B!E10216
RCEP B	2024	2024	17,5	B!F10216
RCEP B	2025	2025	15	B!G10216
RCEP B	2026	2026	12,5	B!H10216
RCEP B	2027	2027	10	B!I10216
RCEP C	2022	2022	22,5	C!D10216
RCEP C	2023	2023	20	C!E10216
RCEP C	2024	2024	17,5	C!F10216
RCEP C	2025	2025	15	C!G10216

FTA	Period	Year	Source value	Source
RCEP C	2026	2026	12,5	C!H10216
RCEP C	2027	2027	10	C!I10216
RCEP D	2022	2022	22,7	D!D10215
RCEP D	2023	2023	20,5	D!E10215
RCEP D	2024	2024	18,2	D!F10215
RCEP D	2025	2025	15,9	D!G10215
RCEP D	2026	2026	13,6	D!H10215
RCEP D	2027	2027	11,4	D!I10215
RCEP E	2022	2022	22,5	E!D10219
RCEP E	2023	2023	20	E!E10219
RCEP E	2024	2024	17,5	E!F10219
RCEP E	2025	2025	15	E!G10219
RCEP E	2026	2026	12,5	E!H10219
RCEP E	2027	2027	10	E!I10219
RCEP F	2022	2022	22,5	F!D10216
RCEP F	2023	2023	20	F!E10216
RCEP F	2024	2024	17,5	F!F10216
RCEP F	2025	2025	15	F!G10216
RCEP F	2026	2026	12,5	F!H10216
RCEP F	2027	2027	10	F!I10216
VIFTA	2024	2024	21.4	VI!F9445
VIFTA	2025	2025	17.9	VI!G9445
VIFTA	2026	2026	14.3	VI!H9445
VIFTA	2027	2027	10.7	VI!I9445

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
FTA-010	YELLOW	Consolidated vs FTA schedule discrepancy	AKFTA: consolidated BT2026 shows "0(-ID)(GIC)", the FTA schedule for period 2022 - 2027 (một mức cho cả giai đoạn) shows "0".		119/2022/NĐ-CP	Check the original Decree and amendments to determine the correct rate.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7113.19 has 2 lines; 7113.19.90 is distinguished from its siblings by: Other.	7113.19.10 Parts	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 7113.19.90. 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 25% for 7113.19.90 was checked against BT2026 (cell BT2026!N10741), 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)

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.