Vietnam Tariff Intelligence

HS 7117.19.90 detail

HS code	7117.19.90
Description	Imitation jewellery / - Of base metal, whether or not plated with precious metal: / - - Other: / - - - Parts
Unit	kg
Generated	03/11/2026 06:16:11
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/71171990/

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!K10767
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10767
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10767
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 (-TH)	0% (except TH)	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
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	3,1	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	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 (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E10226
ATIGA	2022	2022	0	AT!E10177
ATIGA	2023	2023	0	AT!F10177
ATIGA	2024	2024	0	AT!G10177
ATIGA	2025	2025	0	AT!H10177
ATIGA	2026	2026	0	AT!I10177
ATIGA	2027	2027	0	AT!J10177
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10229
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10229
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10229

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10229
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10229
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10229
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E10230
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F10230
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10230
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10230
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10230
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10230
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10231
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10183
AIFTA	30/12/2022	2022	*	AI!F10189
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10189
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10189
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10189
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10189
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10189
VKFTA	2022	2022	0	VK!E10214
VKFTA	2023	2023	0	VK!F10214
VKFTA	2024	2024	0	VK!G10214
VKFTA	2025	2025	0	VK!H10214
VKFTA	2026	2026	0	VK!I10214
VKFTA	2027	2027	0	VK!J10214
VCFTA	2022	2022	25	VC!D10267
VCFTA	2023	2023	25	VC!E10267
VCFTA	2024	2024	20	VC!F10267

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	20	VC!G10267
VCFTA	2026	2026	20	VC!H10267
VCFTA	2027	2027	20	VC!I10267
VN-EAEU	2022	2022	0	EAV!D10252
VN-EAEU	2023	2023	0	EAV!E10252
VN-EAEU	2024	2024	0	EAV!F10252
VN-EAEU	2025	2025	0	EAV!G10252
VN-EAEU	2026	2026	0	EAV!H10252
VN-EAEU	2027	2027	0	EAV!I10252
AHKFTA	2022	2022	15	AKH!D10252
AHKFTA	2023	2023	10	AKH!E10252
AHKFTA	2024	2024	10	AKH!F10252
AHKFTA	2025	2025	5	AKH!G10252
AHKFTA	2026	2026	5	AKH!H10252
AHKFTA	2027	2027	0	AKH!I10252
EVFTA	2022	2022	15,6	EV-NK!D10269
EVFTA	2023	2023	12,5	EV-NK!E10269
EVFTA	2024	2024	9,3	EV-NK!F10269
EVFTA	2025	2025	6,2	EV-NK!G10269
EVFTA	2026	2026	3,1	EV-NK!H10269
EVFTA	2027	2027	0	EV-NK!I10269
UKVFTA	2022	2022	15,6	UKV!D10268
UKVFTA	2023	2023	12,5	UKV!E10268
UKVFTA	2024	2024	9,3	UKV!F10268
UKVFTA	2025	2025	6,2	UKV!G10268
UKVFTA	2026	2026	3,1	UKV!H10268

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10268
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10209
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10209
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10209
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10209
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10209
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10209
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10209
RCEP A	2022	2022	22,5	RCEPT-A!D10246
RCEP A	2023	2023	20	RCEPT-A!E10246
RCEP A	2024	2024	17,5	RCEPT-A!F10246
RCEP A	2025	2025	15	RCEPT-A!G10246
RCEP A	2026	2026	12,5	RCEPT-A!H10246
RCEP A	2027	2027	10	RCEPT-A!I10246
RCEP B	2022	2022	22,5	B!D10246
RCEP B	2023	2023	20	B!E10246
RCEP B	2024	2024	17,5	B!F10246
RCEP B	2025	2025	15	B!G10246
RCEP B	2026	2026	12,5	B!H10246
RCEP B	2027	2027	10	B!I10246
RCEP C	2022	2022	22,5	C!D10246
RCEP C	2023	2023	20	C!E10246
RCEP C	2024	2024	17,5	C!F10246
RCEP C	2025	2025	15	C!G10246
RCEP C	2026	2026	12,5	C!H10246
RCEP C	2027	2027	10	C!I10246

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D10245
RCEP D	2023	2023	20,5	D!E10245
RCEP D	2024	2024	18,2	D!F10245
RCEP D	2025	2025	15,9	D!G10245
RCEP D	2026	2026	13,6	D!H10245
RCEP D	2027	2027	11,4	D!I10245
RCEP E	2022	2022	22,5	E!D10249
RCEP E	2023	2023	20	E!E10249
RCEP E	2024	2024	17,5	E!F10249
RCEP E	2025	2025	15	E!G10249
RCEP E	2026	2026	12,5	E!H10249
RCEP E	2027	2027	10	E!I10249
RCEP F	2022	2022	22,5	F!D10246
RCEP F	2023	2023	20	F!E10246
RCEP F	2024	2024	17,5	F!F10246
RCEP F	2025	2025	15	F!G10246
RCEP F	2026	2026	12,5	F!H10246
RCEP F	2027	2027	10	F!I10246
VIFTA	2024	2024	22.5	VI!F9471
VIFTA	2025	2025	20	VI!G9471
VIFTA	2026	2026	17.5	VI!H9471
VIFTA	2027	2027	15	VI!I9471

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
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 7117.19 has 3 lines; 7117.19.90 is distinguished from its siblings by: Parts.	7117.19.10 Bangles; 7117.19.20 Other imitation jewellery	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 7117.19.90. 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 7117.19.90 was checked against BT2026 (cell BT2026!N10767), 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)

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.