Section XIV: NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMIPRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELRY; COIN

Notes:

- 1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly:
 - (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
 - (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.
- 2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
 - (B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).
- 3. This Chapter does not cover:
 - (a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);
 - (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;
 - (c) Goods of Chapter 32 (for example, lustres);
 - (d) Supported catalysts (heading 38.15);
 - (e) Articles of heading 42.02 or 42.03 referred to in Note 2 (B) to Chapter 42;
 - (f) Articles of heading 43.03 or 43.04;
 - (g) Goods of Section XI (textiles and textile articles);
 - (h) Footwear, headgear or other articles of Chapter 64 or 65;
 - (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
 - (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
 - (I) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
 - (m) Arms or parts thereof (Chapter 93);

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- (n) Articles covered by Note 2 to Chapter 95:
- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.
- 4. (A) The expression "precious metal" means silver, gold and platinum.
 - (B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.
 - (C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.
- 5. For the purpose of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
 - (a) An alloy containing 2% or more, by weight, of platinum is to be treated as an alloy of platinum;
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated as an alloy of gold;
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
- 6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.
- 7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.
- 8. Subject to Note 1 (a) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.
- 9. For the purpose of heading 71.13, the expression "articles of jewellery" means:
 - (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
- 10. For the purpose of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
- 11. For the purpose of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

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- 1. For the purpose of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.
- 2. Notwithstanding the provisions of Chapter Note 4 (b), for the purpose of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.
- 3. For the classification of alloys in the subheading of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

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	SUB – CHAPTER I																						
	NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMIPRECIOUS STONES																						
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of																						

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	transport.																						
7101.10.00	- Natural pearls	Kg/unit	3	4,5	0	0		0	0	ID	0	0	0	3	0	0	0	0	0	0	0	0	*,5
	- Cultured pearls:																						
7101.21.00	Unworked	Kg/unit	3	4,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	0	*,5
7101.22.00	Worked	Kg/unit	4	4,5	0	0		20	0		0	0	0	3	0	0	0	0	0	0	0	0	10
71.02	Diamonds, whether or not worked, but not mounted or set.																						
7102.10.00	- Unsorted	Carat	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
	- Industrial:																						
7102.21.00	Unworked or simply sawn, cleaved or bruted	Carat	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
7102.29.00	Other	Carat	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
	- Non-industrial:																						
7102.31.00	Unworked or simply sawn, cleaved or bruted	Carat	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
7102.39.00	Other	Carat	0	5	0	0		*	0		0	0	0	0	0	0	0	0	0	0	0	0	10

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71.03	Precious stones (other than diamonds) and semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semiprecious stones, temporarily strung for convenience of transport																						
7103.10	- Unworked or simply sawn or roughly shaped:																						
7103.10.10	Rubies	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
7103.10.20	Jade (nephrite and jadeite)	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
7103.10.90	Other	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
	- Otherwises worked:																						
7103.91	Rubies,																						

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	saphieres and emeralds:																						
7103.91.10	Rubies	Carat	0	5	0	0		0	0	MY	0	0	0	0	0	0	0	0	0	0	0	0	10
7103.91.90	Other	Carat	0	5	0	0		0	0	MY	0	0	0	0	0	0	0	0	0	0	0	0	10
7103.99.00	Other	Carat	0	5	0	0		*	0		0	0	0	0	0	0	0	0	0	0	0	0	10
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.																						
7104.10	- Piezo-electric quartz:																						
7104.10.10	Unworked	Kg	0	5	0	0			0		0	0	0	0	0	0	0	0	0	0	0	0	10
7104.10.20	Worked	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10

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7104.20.00	- Other, unworked or simply sawn or roughly shaped	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
7104.90.00	- Other	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
71.05	Dust and powder of natural or synthetic precious or semiprecious stones																						
7105.10.00	- Of diamonds	Carat	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
7105.90.00	- Other	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
	SUB CHAPTER II																						
	PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL																						
71.06	Silver (including silver																						

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	plated with gold or platinum), unwrought or in semi- manufactured forms, or in powder form																						
7106.10.00	- Powder	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
	- Other:																						
7106.91.00	Unwrought	Kg	1	1,5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
7106.92.00	Semi- manufactured	Kg	1	1,5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
7107.00.00	Base metals clad with silver, not further worked than semi- manufactured	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
71.08	Gold (including gold plated with platinum) unwrought or in semimanufactured forms, or in powder form																						

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	- Non- monetary:																						
7108.11.00	Powder	Kg	0	5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
7108.12	Other unwrought forms:																						
7108.12.10	In lumps, ingots or cast bars	Kg	0	5	0	0		*	0		0	0	0	0	0	0	0	0	0	0	0	0	*,10
7108.12.90	Other	Kg	0	5	0	0		*	0		0	0	0	0	0	0	0	0	0	0	0	0	*,10
7108.13.00	Other semi- manufactured forms	Kg	0	5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	.0	*,10
7108.20.00	- Monetary	Kg	0	5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	*,10
7109.00.00	Base metals or silver, clad with gold, not further worked than semimanufactured	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
71.10	Platinum, unwrought or in semi- manufactured																						

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	forms, or in powder form																						
	- Platinum:																						
7110.11	Unwrought or in powder form																						
7110.11.10	In lumps, ingots, cast bars or in powder form	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	*	0	0	0	10
7110.11.90	Other	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	*	0	0	0	10
7110.19.00	Other	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
	- Palladium;																						
7110.21	Unwrought or in powder form:																						
7110.21.10	In lumps, ingots, cast bars or in powder form	Kg	1	1,5	0	0		1	0		0	0	0	1	0	0	0	0	*	0	0	0	10
7110.21.90	Other	Kg	1	1,5	0	0		1	0		0	0	0	1	0	0	0	0	*	0	0	0	10
7110.29.00	Other	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
	- Rhodium:																						
7110.31	Unwrought or in powder form:																						
7110.31.10	In lumps, ingots, cast bars or in powder	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	*	0	0	0	10

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	form																						
7110.31.90	Other	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	*	0	0	0	10
7110.39.00	Other	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
	- Iridium, osmium and ruthenium:																						
7110.41	Unwrought or in powder form																						
7110.41.10	In lumps, ingots, cast bars or in powder form	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	*	0	0	0	10
7110.41.90	Other	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	*	0	0	0	10
7110.49.00	Other	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
71.11	Base metals, silver or gold, clad with platinum, not further worked than semimanufactured.																						
7111.00.10	- Silver or gold, clad with platinum	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
7111.00.90	- Other	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10

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71.12	Waste and scrap of precious metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal																						
7112.30.00	- Ash containing precious metal or precious metal compounds	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
	- Other:		1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
7112.91.00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals.	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
7112.92.00	Of platium, including metal	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10

.HS CODE		tity	0	Тах						Specia	al prefe	rential	import	duties	(Tax	: %)							
		Unit of quantity	MFN / WTO	ry Ta								4			AJ	CEP	VJE	PΑ		СРТ	'PP		VAT Rates
AHTN	DESCRIPTION	of c	/ Z	Ordinary	ATIGA	ACFTA	Country doesn't	АНКЕТА	AKFTA	Country doesn't	VKFTA	ZFT	AIFTA	VCFTA					EAEU	PL	.II	EVFTA	ATR
		Unit	M	Ö	AT	AC	apply ACFTA	AH	AK	apply AKFTA	×	AANZFTA	All) }	I	II	I	II	N I	Ш	IV	Ē	>
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	clad with platium but excluding sweepings containing other precious metals.																						
7112.99	Other:																						
7112.99.10	Of silver, including metal clad with silver but excluding sweepings containing other precious metals.	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
7112.99.90	Other	Kg	1	1,5	0	0		0	0		0	0	0	1	0	0	0	0	0	0	0	0	10
	SUB CHAPTER III																						
	JEWELRY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES																						
71.13	Articles of jewelry and parts thereof, of precious metal																						

.HS CODE		tity	0	×						Specia	al prefe	rential	import	duties	(Tax	%)							
		Unit of quantity	MFN / WTO	Ordinary Tax								<			AJ	CEP	VJE	EPA		СРТ	ΓPP		VAT Rates
AHTN	DESCRIPTION	of q	Z	dina	ATIGA	ACFTA	Country doesn't	АНКЕТА	AKFTA	Country doesn't	VKFTA	ZFT,	AIFTA	VCFTA					EAEU	PL	_II	EVFTA	ATR
		Unit	¥	ŏ	AT	AC	apply ACFTA	AH	AK	apply AKFTA	X X	AANZFTA	A) 	ı	II	ı	II	N I	Ш	IV	EV	>
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	or of metal clad with precious metal.																						
	- Of precious metal whether or not plated or clad with precious metal:																						
7113.11	Of silver, whether or not plated or clad with other precious metal:																						
7113.11.10	Parts	Kg	30	45	0	0	ID	18	0*	ID	0	0	*	8	6	4	7.5	6	0	7.5	0	22.5	10
7113.11.90	Other	Kg	30	45	0	0	ID	18	0*	ID	0	0	*	8	6	4	7.5	6	0	7.5	0	22.5	10
7113.19	Of other precious metal, whether or not plated or clad with precious metal:																						
7113.19.10	Parts	Kg	25	37,5	0	0		15	0*	ID	0	0	*	7	6	4	0	0	0	6.2	0	18.7	10
7113.19.90	Other	Kg	25	37,5	0	0		15	0*	ID	0	0	*	7	6	4	0	0	0	6.2	0	18.7	10
7113.20	- Of base metal clad with precious metal:																						
7113.20.10	Parts	Kg	30	45	0	0		18	0*	ID	0	0	*	30	6	4	7.5	6	0	7.5	0	22.5	10

.HS CODE		tity	0	×						Specia	al prefe	rential	import	duties	(Tax	%)							(0)
	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax			Country	4		Country		.∢			AJ	CEP	VJE	PA	Ξ	СРТ	ГРР		VAT Rates
AHTN	DESCRIPTION	t of (NA N	dina	ATIGA	ACFTA	doesn't apply	АНКЕТА	AKFTA	doesn't	VKFTA	AANZFTA	AIFTA	VCFTA					·EAEU	PL	_II	EVFTA	AT
		Uni	Σ	ō	'∢	AC	ACFTA	AH	Ā	apply AKFTA	>	AAI	A	Λ	I	II	ı	II	N N	Ш	IV	Ē	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
7113.20.90	Other	Kg	30	45	0	0		18	0*	ID	0	0	*	8	6	4	7.5	6	0	7.5	0	22.5	10
71.14	Articles of goldsmiths' or silversmiths' wares 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:																						
7114.11.00	Of silver, whether or not plated or clad with other precious metal	Kg	30	45	0	0		18	0	ID	0	0	*	8	6	4	7.5	6	0	7.5	0	22.5	10
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	Kg	30	45	0	0		18	0	ID	0	0	*	30	6	4	7.5	6	0	7.5	0	22.5	10
7114.20.00	- Of base metal clad with precious metal	Kg	30	45	0	0		18	0	ID	0	0	*	30	6	4	7.5	6	0	7.5	0	22.5	10

.HS CODE		tity	0	×						Speci	al prefe	rential	import	duties	(Tax	%)							
	DESCRIPTION	luan	W	νŢ			0	-		0		<			AJ	CEP	VJE	ΕPA	Ü	CP1	PP		Rates
AHTN	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	ATIGA	ACFTA	Country doesn't	АНКЕТА	AKFTA	Country doesn't	VKFTA	AANZFTA	AIFTA	VCFTA					EAEU	PL	.II	EVFTA	VAT Rates
		Unit	Ξ	ŏ	AT	AC	apply ACFTA	AH	Ā	apply AKFTA	×	AAN	All	۸۵	ı	II	I	II	N	Ш	IV	EV	>
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
71.15	Other articles of precious metal or of metal, clad with precious metal																						
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	Kg	30	45	0	0		18	0		0	0	0	15	6	4	7.5	6	0	7.5	0	22.5	10
7115.90	- Other:																						
7115.90.10	Of gold or silver	Kg	30	45	0	0		18	0		0	0	*	30	6	4	7.5	6	0	7.5	0	22.5	10
7115.90.20	Of metal clad with gold or silver	Kg	30	45	0	0		18	0		0	0	*	8	6	4	7.5	6	0	7.5	0	22.5	10
7115.90.90	Other	Kg	30	45	0	0		18	0		0	0	*	8	6	4	7.5	6	0	7.5	0	22.5	10
71.16	Articles of natural or cultured pearls, precious or semiprecious stones (natural, synthetic or reconstructed)																						
7116.10.00	- Of natural or cultured pearls	Kg	30	45	0	0		18	0*	ID	0	0	0	30	6	4	7.5	6	0	7.5	0	22.5	10

.HS CODE		tity	0	Тах						Specia	al prefe	rential	import	duties	(Тах	%)							
		Unit of quantity	MFN / WTO	ry Ta								4			AJ	CEP	VJE	ΕPA	EU	СРТ	PP		VAT Rates
AHTN	DESCRIPTION	of q	Z	Ordinary	ATIGA	ACFTA	Country doesn't	АНКЕТА	AKFTA	Country doesn't	VKFTA	ZFT,	AIFTA	VCFTA					EAE	PL	.II	EVFTA	ATR
Allin		Unit	M	ŏ	AT	AC	apply ACFTA	AH	AK	apply AKFTA	VK	AANZFTA	AIF	۸C	I	II	I	II	N N	III	IV	EVI	>
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
7116.20.00	- Of precious or semiprecious stones (natural, synthetic or reconstructed)	Kg	30	45	0	0		18	0*		0	0	*	8	6	4	7.5	6	0	7.5	0	22.5	10
71.17	Imitation jewelry																						
	- Of base metal, whether or not plated with precious metal:																						
7117.11	Cuff-links and studs:																						
7117.11.10	Parts	Kg	30	45	0	0		18	0*	TH	0	0	0	30	6	4	7.5	6	0	7.5	0	22.5	10
7117.11.90	Other	Kg	30	45	0	0		18	0*	TH	0	0	0	8	6	4	7.5	6	0	7.5	0	22.5	10
7117.19	Other:																						
7117.19.10	Bangles	Kg	25	37,5	0	0	TH	15	0*	ID	0	0	*	7	6	4	7.5	6	0	6.2	0	18.7	10
7117.19.20	Other imitation jewellery	Kg	25	37,5	0	0	тн	15	0*	ID	0	0	*	7	6	4	7.5	6	0	6.2	0	18.7	10
7117.19.90	Parts	Kg	25	37,5	0	0	TH	15	0*	ID	0	0	*	25	6	4	7.5	6	0	6.2	0	18.7	10
7117.90	- Other:																						
	Bangles:																						
7117.90.11	Wholly of	Kg	25	37,5	0	0	ID	15	0*	ID	0	0	*	25	6	4	7.5	6	*	6.2	0	18.7	10

.HS CODE		tity	0	Тах						Specia	al prefe	rential	import	duties	(Tax	%)							
	DESCRIPTION	Unit of quantity	MFN / WTO	ry Ta								<			AJ	CEP	VJE	PΑ	EU	CP1	ГРР		VAT Rates
AHTN	DESCRIPTION	of c	Z	Ordinary	ATIGA	ACFTA	Country doesn't	АНКЕТА	AKFTA	Country doesn't	VKFTA	ZFT	AIFTA	VCFTA					EAE	PL	_II	EVFTA	ATF
7		Unit	¥	ŏ	AT	AC	apply ACFTA	AH	AK	apply AKFTA	VK	AANZFTA	All	N VC	I	II	I	II	N I	Ш	IV	EV	>
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	plastics or glass																						
7117.90.12	Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material.	Kg	25	37,5	0	0	ID	15	0*	ID	0	0	*	25	6	4	7.5	6	*	6.2	0	18.7	10
7117.90.13	Wholly of porcelain or china	Kg	25	37,5	0	0	ID	15	0*	ID	0	0	*	25	6	4	7.5	6	*	6.2	0	18.7	10
7117.90.19	Other	Kg	25	37,5	0	0	ID	15	0*	ID	0	0	*	25	6	4	7.5	6	*	6.2	0	18.7	10
	Other imitation jewellery:																						
7117.90.21	Wholly of plastics or glass	Kg	25	37,5	0	0	ID	15	0*		0	0	*	7	6	4	7.5	6	*	6.2	0	18.7	10
7117.90.22	Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl	Kg	25	37,5	0	0	ID	15	0*		0	0	*	7	6	4	7.5	6	*	6.2	0	18.7	10

.HS CODE		tity	0	ах						Specia	al prefe	rential	import	duties	(Tax	%)							(0
	DESCRIPTION	quan	W	ry T _i			Country	4		Country		⋖			AJ	CEP	VJE	PA	D:	СРТ	PP		Rates
AHTN	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	ATIGA	ACFTA	Country doesn't	АНКЕТА	AKFTA	Country doesn't	VKFTA	AANZFTA	AIFTA	VCFTA					EAEU	PL	.ll	EVFTA	VAT Rates
		Uni	Σ	ŏ	¥	AC	apply ACFTA	AHI	¥	apply AKFTA	>	AAN	A	۸۵	I	II	ı	II	N	Ш	IV	EV	>
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	and other animal carving material, worked vegetable carving material or worked mineral carving material.																						
7117.90.23	Wholly of porcelain or china	Kg	25	37,5	0	0	ID	15	0*		0	0	*	7	6	4	7.5	6	*	6.2	0	18.7	10
7117.90.29	Other	Kg	25	37,5	0	0	ID	15	0*		0	0	*	7	6	4	7.5	6	*	6.2	0	18.7	10
	Parts:																						
7117.90.91	Wholly of plastics or glass	Kg	25	37,5	0	0	ID	15	0*		0	0	*	25	6	4	7.5	6	*	6.2	0	18.7	10
7117.90.92	Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material.	Kg	25	37,5	0	0	ID	15	0*		0	0	*	25	6	4	7.5	6	*	6.2	0	18.7	10
7117.90.93	Wholly of	Kg	25	37,5	0	0	ID	0	0		0	0	*	25	6	4	7.5	6	*	6.2	0	18.7	10

.HS CODE		tity	0	×						Speci	al prefe	rential	import	duties	(Tax	%)							(0)
	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax			Country	4		Carreton		<			AJ	CEP	VJE	ΕPA		CPT	ГРР		VAT Rates
AHTN	DESCRIPTION	of c	N N	dina	ATIGA	ACFTA	Country doesn't	АНКЕТА	AKFTA	Country doesn't	VKFTA	AANZFTA	AIFTA	VCFTA					EAEU	Pl	_II	EVFTA	ATF
		Unii	Σ	ō	IA	AC	apply ACFTA	AH	¥	apply AKFTA	>	AA	₹	>	ı	II	ı	II	N N	Ш	IV	E	>
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	porcelain or china																						
7117.90.99	Other	Kg	25	37,5	0	0	ID	0	0		0	0	*	25	6	4	7.5	6	*	6.2	0	18.7	10
71.18	Coin																						
7118.10	- Coin (other than gold coin), not being legal tender																						
7118.10.10	Silver coin	Kg	30	45	0	0		18	0	PH	0	0	0	8	6	4	7.5	6	0	7.5	0	22.5	10
7118.10.90	Other	Kg	30	45	0	0		18	0	PH	0	0	0	8	6	4	7.5	6	0	7.5	0	22.5	10
7118.90	- Other:																						
7118.90.10	Gold coin, whether or not legal tender	Kg	25	37,5	0	0		18	0	MY	0	0	0	8	6	4	7.5	6	0	6.7	0	18.7	*
7118.90.20	Silver coin, being legal tender	Kg	25	37,5	0	0		18	0	MY	0	0	0	8	6	4	7.5	6	0	6.7	0	18.7	*
7118.90.90	Other	Kg	25	37,5	0	0		18	0	MY	0	0	0	14	6	4	7.5	6	0	6.7	0	18.7	*

Vietnam Customs Tariff Schedule – 2021

.HS CODE		tity	0	Тах						Specia	al prefe	rential	import	duties	(Tax	%)							
	DESCRIPTION	Unit of quantity	MFN / WTO	ıry Ta			Country	< 4		Country		⋖			AJ	CEP	VJE	PA	D:	CP1	PP		VAT Rates
AHTN	DESCRIPTION	it of (N N	Ordinary	ATIGA	ACFTA	doesn't	АНКЕТА	AKFTA	doesn't	VKFTA	AANZFTA	AIFTA	VCFTA					- EAEU	PL	.II	EVFTA	/AT
		ū	≥	Ō	⋖	¥	apply ACFTA	Ā	¥	apply AKFTA	i	AA	∀	>	I	II	ı	II	N N	Ш	IV	Ē	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24