Vietnam Tariff Intelligence

HS 7118.90.90 detail

HS code	7118.90.90
Description	Coin / - Other: / - - Other
Unit	kg
Generated	30/10/2026 21:56:56
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/71189090/

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!K10781
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10781
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10781
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	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(-MY)	0% (except MY)	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
VCFTA	5	5%	Consolidated BT2026	2026	VC	112/2022/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
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E10241
ATIGA	2022	2022	0	AT!E10192
ATIGA	2023	2023	0	AT!F10192
ATIGA	2024	2024	0	AT!G10192
ATIGA	2025	2025	0	AT!H10192
ATIGA	2026	2026	0	AT!I10192
ATIGA	2027	2027	0	AT!J10192
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10244
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10244
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10244

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10244
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10244
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10244
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E10245
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F10245
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10245
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10245
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10245
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10245
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10246
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10198
AIFTA	30/12/2022	2022	0	AI!F10204
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10204
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10204
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10204
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10204
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10204
VKFTA	2022	2022	0	VK!E10229
VKFTA	2023	2023	0	VK!F10229
VKFTA	2024	2024	0	VK!G10229
VKFTA	2025	2025	0	VK!H10229
VKFTA	2026	2026	0	VK!I10229
VKFTA	2027	2027	0	VK!J10229
VCFTA	2022	2022	12	VC!D10282
VCFTA	2023	2023	11	VC!E10282
VCFTA	2024	2024	9	VC!F10282

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	7	VC!G10282
VCFTA	2026	2026	5	VC!H10282
VCFTA	2027	2027	4	VC!I10282
VN-EAEU	2022	2022	0	EAV!D10267
VN-EAEU	2023	2023	0	EAV!E10267
VN-EAEU	2024	2024	0	EAV!F10267
VN-EAEU	2025	2025	0	EAV!G10267
VN-EAEU	2026	2026	0	EAV!H10267
VN-EAEU	2027	2027	0	EAV!I10267
AHKFTA	2022	2022	15	AKH!D10267
AHKFTA	2023	2023	10	AKH!E10267
AHKFTA	2024	2024	10	AKH!F10267
AHKFTA	2025	2025	5	AKH!G10267
AHKFTA	2026	2026	5	AKH!H10267
AHKFTA	2027	2027	0	AKH!I10267
EVFTA	2022	2022	15,6	EV-NK!D10284
EVFTA	2023	2023	12,5	EV-NK!E10284
EVFTA	2024	2024	9,3	EV-NK!F10284
EVFTA	2025	2025	6,2	EV-NK!G10284
EVFTA	2026	2026	3,1	EV-NK!H10284
EVFTA	2027	2027	0	EV-NK!I10284
UKVFTA	2022	2022	15,6	UKV!D10283
UKVFTA	2023	2023	12,5	UKV!E10283
UKVFTA	2024	2024	9,3	UKV!F10283
UKVFTA	2025	2025	6,2	UKV!G10283
UKVFTA	2026	2026	3,1	UKV!H10283

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10283
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10224
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10224
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10224
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10224
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10224
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10224
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10224
RCEP A	2022	2022	22,5	RCEPT-A!D10261
RCEP A	2023	2023	20	RCEPT-A!E10261
RCEP A	2024	2024	17,5	RCEPT-A!F10261
RCEP A	2025	2025	15	RCEPT-A!G10261
RCEP A	2026	2026	12,5	RCEPT-A!H10261
RCEP A	2027	2027	10	RCEPT-A!I10261
RCEP B	2022	2022	22,5	B!D10261
RCEP B	2023	2023	20	B!E10261
RCEP B	2024	2024	17,5	B!F10261
RCEP B	2025	2025	15	B!G10261
RCEP B	2026	2026	12,5	B!H10261
RCEP B	2027	2027	10	B!I10261
RCEP C	2022	2022	22,5	C!D10261
RCEP C	2023	2023	20	C!E10261
RCEP C	2024	2024	17,5	C!F10261
RCEP C	2025	2025	15	C!G10261
RCEP C	2026	2026	12,5	C!H10261
RCEP C	2027	2027	10	C!I10261

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D10260
RCEP D	2023	2023	20,5	D!E10260
RCEP D	2024	2024	18,2	D!F10260
RCEP D	2025	2025	15,9	D!G10260
RCEP D	2026	2026	13,6	D!H10260
RCEP D	2027	2027	11,4	D!I10260
RCEP E	2022	2022	22,5	E!D10264
RCEP E	2023	2023	20	E!E10264
RCEP E	2024	2024	17,5	E!F10264
RCEP E	2025	2025	15	E!G10264
RCEP E	2026	2026	12,5	E!H10264
RCEP E	2027	2027	10	E!I10264
RCEP F	2022	2022	22,5	F!D10261
RCEP F	2023	2023	20	F!E10261
RCEP F	2024	2024	17,5	F!F10261
RCEP F	2025	2025	15	F!G10261
RCEP F	2026	2026	12,5	F!H10261
RCEP F	2027	2027	10	F!I10261
VIFTA	2024	2024	21.4	VI!F9485
VIFTA	2025	2025	17.9	VI!G9485
VIFTA	2026	2026	14.3	VI!H9485
VIFTA	2027	2027	10.7	VI!I9485

Advisory & warnings

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

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 7118.90 has 3 lines; 7118.90.90 is distinguished from its siblings by: Other.	7118.90.10 Gold coin, whether or not legal tender; 7118.90.20 Silver coin, being legal tender	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 7118.90.90. 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 7118.90.90 was checked against BT2026 (cell BT2026!N10781), 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

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.