Vietnam Tariff Intelligence

HS 7018.90.90 detail

HS code	7018.90.90
Description	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter. / - Other: / - - Other
Unit	kg/chiếc
Generated	05/11/2026 04:01:05
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/70189090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10560
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10560
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10560
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
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
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
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	3,7	3.7%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	3,7	3.7%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
VKFTA	5	5%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Annex E)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	15	15%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	16,4	16.4%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	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 (*)
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!E10050
ATIGA	2022	2022	0	AT!E10001
ATIGA	2023	2023	0	AT!F10001
ATIGA	2024	2024	0	AT!G10001
ATIGA	2025	2025	0	AT!H10001
ATIGA	2026	2026	0	AT!I10001
ATIGA	2027	2027	0	AT!J10001
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E10053
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10053
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10053
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10053

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10053
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10053
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E10054
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F10054
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10054
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10054
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10054
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10054
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F10055
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10007
AIFTA	30/12/2022	2022	*	AI!F10013
AIFTA	31/12/2022 - 30/12/2023	2023	*	AI!G10013
AIFTA	31/12/2023 - 30/12/2024	2024	*	AI!H10013
AIFTA	31/12/2024 - 31/12/2025	2025	*	AI!I10013
AIFTA	01/01/2026 - 31/12/2026	2026	*	AI!J10013
AIFTA	01/01/2027 - 31/12/2027	2027	*	AI!K10013
VKFTA	2022	2022	5	VK!E10038
VKFTA	2023	2023	5	VK!F10038
VKFTA	2024	2024	5	VK!G10038
VKFTA	2025	2025	5	VK!H10038
VKFTA	2026	2026	5	VK!I10038
VKFTA	2027	2027	5	VK!J10038
VCFTA	2022	2022	0	VC!D10085
VCFTA	2023	2023	0	VC!E10085
VCFTA	2024	2024	0	VC!F10085
VCFTA	2025	2025	0	VC!G10085

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H10085
VCFTA	2027	2027	0	VC!I10085
VN-EAEU	2022	2022	0	EAV!D10076
VN-EAEU	2023	2023	0	EAV!E10076
VN-EAEU	2024	2024	0	EAV!F10076
VN-EAEU	2025	2025	0	EAV!G10076
VN-EAEU	2026	2026	0	EAV!H10076
VN-EAEU	2027	2027	0	EAV!I10076
AHKFTA	2022	2022	*	AKH!D10076
AHKFTA	2023	2023	*	AKH!E10076
AHKFTA	2024	2024	*	AKH!F10076
AHKFTA	2025	2025	*	AKH!G10076
AHKFTA	2026	2026	*	AKH!H10076
AHKFTA	2027	2027	*	AKH!I10076
EVFTA	2022	2022	18,7	EV-NK!D10087
EVFTA	2023	2023	15	EV-NK!E10087
EVFTA	2024	2024	11,2	EV-NK!F10087
EVFTA	2025	2025	7,5	EV-NK!G10087
EVFTA	2026	2026	3,7	EV-NK!H10087
EVFTA	2027	2027	0	EV-NK!I10087
UKVFTA	2022	2022	18,7	UKV!D10086
UKVFTA	2023	2023	15	UKV!E10086
UKVFTA	2024	2024	11,2	UKV!F10086
UKVFTA	2025	2025	7,5	UKV!G10086
UKVFTA	2026	2026	3,7	UKV!H10086
UKVFTA	2027	2027	0	UKV!I10086

FTA	Period	Year	Source value	Source
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10033
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10033
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10033
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10033
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10033
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10033
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10033
RCEP A	2022	2022	27	RCEPT-A!D10070
RCEP A	2023	2023	24	RCEPT-A!E10070
RCEP A	2024	2024	21	RCEPT-A!F10070
RCEP A	2025	2025	18	RCEPT-A!G10070
RCEP A	2026	2026	15	RCEPT-A!H10070
RCEP A	2027	2027	12	RCEPT-A!I10070
RCEP B	2022	2022	27	B!D10070
RCEP B	2023	2023	24	B!E10070
RCEP B	2024	2024	21	B!F10070
RCEP B	2025	2025	18	B!G10070
RCEP B	2026	2026	15	B!H10070
RCEP B	2027	2027	12	B!I10070
RCEP C	2022	2022	27	C!D10070
RCEP C	2023	2023	24	C!E10070
RCEP C	2024	2024	21	C!F10070
RCEP C	2025	2025	18	C!G10070
RCEP C	2026	2026	15	C!H10070
RCEP C	2027	2027	12	C!I10070
RCEP D	2022	2022	27,3	D!D10069

FTA	Period	Year	Source value	Source
RCEP D	2023	2023	24,5	D!E10069
RCEP D	2024	2024	21,8	D!F10069
RCEP D	2025	2025	19,1	D!G10069
RCEP D	2026	2026	16,4	D!H10069
RCEP D	2027	2027	13,6	D!I10069
RCEP E	2022	2022	27	E!D10073
RCEP E	2023	2023	24	E!E10073
RCEP E	2024	2024	21	E!F10073
RCEP E	2025	2025	18	E!G10073
RCEP E	2026	2026	15	E!H10073
RCEP E	2027	2027	12	E!I10073
RCEP F	2022	2022	27	F!D10070
RCEP F	2023	2023	24	F!E10070
RCEP F	2024	2024	21	F!F10070
RCEP F	2025	2025	18	F!G10070
RCEP F	2026	2026	15	F!H10070
RCEP F	2027	2027	12	F!I10070
VIFTA	2024	2024	25.7	VI!F9307
VIFTA	2025	2025	21.4	VI!G9307
VIFTA	2026	2026	17.1	VI!H9307
VIFTA	2027	2027	12.9	VI!I9307

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 7018.90 has 2 lines; 7018.90.90 is distinguished from its siblings by: Other.	7018.90.10 Glass eyes	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 7018.90.90. 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 30% for 7018.90.90 was checked against BT2026 (cell BT2026!N10560), 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.