Vietnam Tariff Intelligence

HS 7118.90.10 detail

HS code	7118.90.10
Description	Coin / - Other: / - - Gold coin, whether or not legal tender
Unit	kg
Generated	10/11/2026 13:16:35
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/71189010/

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!K10779
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10779
VAT	*/8/10	* / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10779
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
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
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
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!E10239
ATIGA	2022	2022	0	AT!E10190
ATIGA	2023	2023	0	AT!F10190
ATIGA	2024	2024	0	AT!G10190
ATIGA	2025	2025	0	AT!H10190
ATIGA	2026	2026	0	AT!I10190
ATIGA	2027	2027	0	AT!J10190
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E10242
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F10242
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G10242

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H10242
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I10242
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J10242
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E10243
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F10243
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G10243
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H10243
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I10243
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J10243
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F10244
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H10196
AIFTA	30/12/2022	2022	0	AI!F10202
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G10202
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H10202
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I10202
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J10202
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K10202
VKFTA	2022	2022	0	VK!E10227
VKFTA	2023	2023	0	VK!F10227
VKFTA	2024	2024	0	VK!G10227
VKFTA	2025	2025	0	VK!H10227
VKFTA	2026	2026	0	VK!I10227
VKFTA	2027	2027	0	VK!J10227
VCFTA	2022	2022	5	VC!D10280
VCFTA	2023	2023	3	VC!E10280
VCFTA	2024	2024	0	VC!F10280

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G10280
VCFTA	2026	2026	0	VC!H10280
VCFTA	2027	2027	0	VC!I10280
VN-EAEU	2022	2022	0	EAV!D10265
VN-EAEU	2023	2023	0	EAV!E10265
VN-EAEU	2024	2024	0	EAV!F10265
VN-EAEU	2025	2025	0	EAV!G10265
VN-EAEU	2026	2026	0	EAV!H10265
VN-EAEU	2027	2027	0	EAV!I10265
AHKFTA	2022	2022	15	AKH!D10265
AHKFTA	2023	2023	10	AKH!E10265
AHKFTA	2024	2024	10	AKH!F10265
AHKFTA	2025	2025	5	AKH!G10265
AHKFTA	2026	2026	5	AKH!H10265
AHKFTA	2027	2027	0	AKH!I10265
EVFTA	2022	2022	15,6	EV-NK!D10282
EVFTA	2023	2023	12,5	EV-NK!E10282
EVFTA	2024	2024	9,3	EV-NK!F10282
EVFTA	2025	2025	6,2	EV-NK!G10282
EVFTA	2026	2026	3,1	EV-NK!H10282
EVFTA	2027	2027	0	EV-NK!I10282
UKVFTA	2022	2022	15,6	UKV!D10281
UKVFTA	2023	2023	12,5	UKV!E10281
UKVFTA	2024	2024	9,3	UKV!F10281
UKVFTA	2025	2025	6,2	UKV!G10281
UKVFTA	2026	2026	3,1	UKV!H10281

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I10281
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D10222
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E10222
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F10222
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G10222
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H10222
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I10222
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J10222
RCEP A	2022	2022	22,5	RCEPT-A!D10259
RCEP A	2023	2023	20	RCEPT-A!E10259
RCEP A	2024	2024	17,5	RCEPT-A!F10259
RCEP A	2025	2025	15	RCEPT-A!G10259
RCEP A	2026	2026	12,5	RCEPT-A!H10259
RCEP A	2027	2027	10	RCEPT-A!I10259
RCEP B	2022	2022	22,5	B!D10259
RCEP B	2023	2023	20	B!E10259
RCEP B	2024	2024	17,5	B!F10259
RCEP B	2025	2025	15	B!G10259
RCEP B	2026	2026	12,5	B!H10259
RCEP B	2027	2027	10	B!I10259
RCEP C	2022	2022	22,5	C!D10259
RCEP C	2023	2023	20	C!E10259
RCEP C	2024	2024	17,5	C!F10259
RCEP C	2025	2025	15	C!G10259
RCEP C	2026	2026	12,5	C!H10259
RCEP C	2027	2027	10	C!I10259

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	22,7	D!D10258
RCEP D	2023	2023	20,5	D!E10258
RCEP D	2024	2024	18,2	D!F10258
RCEP D	2025	2025	15,9	D!G10258
RCEP D	2026	2026	13,6	D!H10258
RCEP D	2027	2027	11,4	D!I10258
RCEP E	2022	2022	22,5	E!D10262
RCEP E	2023	2023	20	E!E10262
RCEP E	2024	2024	17,5	E!F10262
RCEP E	2025	2025	15	E!G10262
RCEP E	2026	2026	12,5	E!H10262
RCEP E	2027	2027	10	E!I10262
RCEP F	2022	2022	22,5	F!D10259
RCEP F	2023	2023	20	F!E10259
RCEP F	2024	2024	17,5	F!F10259
RCEP F	2025	2025	15	F!G10259
RCEP F	2026	2026	12,5	F!H10259
RCEP F	2027	2027	10	F!I10259
VIFTA	2024	2024	21,4	VI!F9483
VIFTA	2025	2025	17.9	VI!G9483
VIFTA	2026	2026	14.3	VI!H9483
VIFTA	2027	2027	10.7	VI!I9483

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; 7118.90.10 is distinguished from its siblings by: Gold coin, whether or not legal tender.	7118.90.20 Silver coin, being legal tender; 7118.90.90 Other	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 7118.90.10. 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 7118.90.10 was checked against BT2026 (cell BT2026!N10779), 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.