Vietnam Tariff Intelligence

# HS 7018.90.10 detail

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|---|---|
| **HS code** | 7018.90.10 |
| **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: / - - Glass eyes |
| **Unit** | kg/chiếc |
| **Generated** | 10/11/2026 09:54:27 |
| **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://mail.vietnamtariff.com/hs-code/70189010/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10559 |
| Preferential (MFN) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10559 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10559 |
| 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 |
| AKFTA | 0 | 0% | 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 |
| 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 |
| 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 |
| 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 |
| 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!E10049 |
| ATIGA | 2022 | 2022 | 0 | AT!E10000 |
| ATIGA | 2023 | 2023 | 0 | AT!F10000 |
| ATIGA | 2024 | 2024 | 0 | AT!G10000 |
| ATIGA | 2025 | 2025 | 0 | AT!H10000 |
| ATIGA | 2026 | 2026 | 0 | AT!I10000 |
| ATIGA | 2027 | 2027 | 0 | AT!J10000 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E10052 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F10052 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G10052 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H10052 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I10052 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J10052 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E10053 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F10053 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G10053 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H10053 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I10053 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J10053 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F10054 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H10006 |
| AIFTA | 30/12/2022 | 2022 | * | AI!F10012 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | * | AI!G10012 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | * | AI!H10012 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | * | AI!I10012 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | * | AI!J10012 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | * | AI!K10012 |
| VKFTA | 2022 | 2022 | 0 | VK!E10037 |
| VKFTA | 2023 | 2023 | 0 | VK!F10037 |
| VKFTA | 2024 | 2024 | 0 | VK!G10037 |
| VKFTA | 2025 | 2025 | 0 | VK!H10037 |
| VKFTA | 2026 | 2026 | 0 | VK!I10037 |
| VKFTA | 2027 | 2027 | 0 | VK!J10037 |
| VCFTA | 2022 | 2022 | 0 | VC!D10084 |
| VCFTA | 2023 | 2023 | 0 | VC!E10084 |
| VCFTA | 2024 | 2024 | 0 | VC!F10084 |
| VCFTA | 2025 | 2025 | 0 | VC!G10084 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H10084 |
| VCFTA | 2027 | 2027 | 0 | VC!I10084 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D10075 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E10075 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F10075 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G10075 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H10075 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I10075 |
| AHKFTA | 2022 | 2022 | * | AKH!D10075 |
| AHKFTA | 2023 | 2023 | * | AKH!E10075 |
| AHKFTA | 2024 | 2024 | * | AKH!F10075 |
| AHKFTA | 2025 | 2025 | * | AKH!G10075 |
| AHKFTA | 2026 | 2026 | * | AKH!H10075 |
| AHKFTA | 2027 | 2027 | * | AKH!I10075 |
| EVFTA | 2022 | 2022 | 18,7 | EV-NK!D10086 |
| EVFTA | 2023 | 2023 | 15 | EV-NK!E10086 |
| EVFTA | 2024 | 2024 | 11,2 | EV-NK!F10086 |
| EVFTA | 2025 | 2025 | 7,5 | EV-NK!G10086 |
| EVFTA | 2026 | 2026 | 3,7 | EV-NK!H10086 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I10086 |
| UKVFTA | 2022 | 2022 | 18,7 | UKV!D10085 |
| UKVFTA | 2023 | 2023 | 15 | UKV!E10085 |
| UKVFTA | 2024 | 2024 | 11,2 | UKV!F10085 |
| UKVFTA | 2025 | 2025 | 7,5 | UKV!G10085 |
| UKVFTA | 2026 | 2026 | 3,7 | UKV!H10085 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I10085 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D10032 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E10032 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F10032 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G10032 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H10032 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I10032 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J10032 |
| RCEP A | 2022 | 2022 | 27 | RCEPT-A!D10069 |
| RCEP A | 2023 | 2023 | 24 | RCEPT-A!E10069 |
| RCEP A | 2024 | 2024 | 21 | RCEPT-A!F10069 |
| RCEP A | 2025 | 2025 | 18 | RCEPT-A!G10069 |
| RCEP A | 2026 | 2026 | 15 | RCEPT-A!H10069 |
| RCEP A | 2027 | 2027 | 12 | RCEPT-A!I10069 |
| RCEP B | 2022 | 2022 | 27 | B!D10069 |
| RCEP B | 2023 | 2023 | 24 | B!E10069 |
| RCEP B | 2024 | 2024 | 21 | B!F10069 |
| RCEP B | 2025 | 2025 | 18 | B!G10069 |
| RCEP B | 2026 | 2026 | 15 | B!H10069 |
| RCEP B | 2027 | 2027 | 12 | B!I10069 |
| RCEP C | 2022 | 2022 | 27 | C!D10069 |
| RCEP C | 2023 | 2023 | 24 | C!E10069 |
| RCEP C | 2024 | 2024 | 21 | C!F10069 |
| RCEP C | 2025 | 2025 | 18 | C!G10069 |
| RCEP C | 2026 | 2026 | 15 | C!H10069 |
| RCEP C | 2027 | 2027 | 12 | C!I10069 |
| RCEP D | 2022 | 2022 | 27,3 | D!D10068 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 24,5 | D!E10068 |
| RCEP D | 2024 | 2024 | 21,8 | D!F10068 |
| RCEP D | 2025 | 2025 | 19,1 | D!G10068 |
| RCEP D | 2026 | 2026 | 16,4 | D!H10068 |
| RCEP D | 2027 | 2027 | 13,6 | D!I10068 |
| RCEP E | 2022 | 2022 | 27 | E!D10072 |
| RCEP E | 2023 | 2023 | 24 | E!E10072 |
| RCEP E | 2024 | 2024 | 21 | E!F10072 |
| RCEP E | 2025 | 2025 | 18 | E!G10072 |
| RCEP E | 2026 | 2026 | 15 | E!H10072 |
| RCEP E | 2027 | 2027 | 12 | E!I10072 |
| RCEP F | 2022 | 2022 | 27 | F!D10069 |
| RCEP F | 2023 | 2023 | 24 | F!E10069 |
| RCEP F | 2024 | 2024 | 21 | F!F10069 |
| RCEP F | 2025 | 2025 | 18 | F!G10069 |
| RCEP F | 2026 | 2026 | 15 | F!H10069 |
| RCEP F | 2027 | 2027 | 12 | F!I10069 |
| VIFTA | 2024 | 2024 | 25.7 | VI!F9306 |
| VIFTA | 2025 | 2025 | 21.4 | VI!G9306 |
| VIFTA | 2026 | 2026 | 17.1 | VI!H9306 |
| VIFTA | 2027 | 2027 | 12.9 | VI!I9306 |

## Advisory & warnings

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

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| FTA-013 | YELLOW | FTA rate not lower than MFN | EVFTA 3.7%, UKVFTA 3.7%, RCEP (Annex A) 15%, RCEP (Annex B) 15%, RCEP (Annex C) 15%, RCEP (Annex E) 15%, RCEP (Annex F) 15%, RCEP (Annex D) 16.4%, VIFTA 17.1%: the preferential rate is equal to or higher than the MFN rate (0%) in the source tariff – claiming the FTA brings no saving. | MFN 0% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 7018.90 has 2 lines; 7018.90.10 is distinguished from its siblings by: Glass eyes. | 7018.90.90 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 7018.90.10. 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 0% for 7018.90.10 was checked against BT2026 (cell BT2026!N10559), 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.