

71.18

71.18 - Coin (+).

7118.10 - Coin (other than gold coin), not being legal tender

7118.90 - Other

This heading applies to coins of any metal (including precious metals) of officially prescribed weight and design, issued under government control for use as legal tender. Consignments of individual coins or of sets of coins which are legal tender in the country of issue are classified in this heading even if they are put up for general sale in presentation cases. The heading includes coin which is no longer legal tender but it **excludes** collectors' pieces (see Explanatory Note to heading 97.05).

Coins are made by stamping out blanks from sheet metal; these are then "struck" with the appropriate dies to produce simultaneously the designs on the two faces.

The heading **does not cover** :

- (a) Medals even if "struck" in the same way as coins; these usually fall in heading 71.13, 71.14 or 71.17 or heading 83.06 (see corresponding Explanatory Notes).
- (b) Coins mounted in brooches, tie-pins or other objects of personal adornment (heading 71.13 or 71.17).
- (c) Broken, cut or battered coins of a kind usable only as scrap or waste metal.

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Subheading Explanatory Note.

Subheading 7118.10.

This subheading includes :

- (1) Coins which were legal tender but have been withdrawn from circulation.
- (2) Coins struck in one country to be put into circulation in another country; at the time of crossing the frontier, they are not yet issued as legal tender by the competent authority.

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