

## HS 9101.91.00 detail

|                     |                                                                                                                                                                                  |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 9101.91.00                                                                                                                                                                       |
| Description         | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal / - Other: / - - Electrically operated |
| Unit                | chiếc                                                                                                                                                                            |
| Generated           | 31/10/2026 12:01:17                                                                                                                                                              |
| 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                | <a href="https://mail.vietnamtariff.com/hs-code/91019100/">https://mail.vietnamtariff.com/hs-code/91019100/</a>                                                                  |

### Taxes applicable in 2026

| Tariff scheme        | Source value | Rate                   | Legal basis    | effective  | Source        |
|----------------------|--------------|------------------------|----------------|------------|---------------|
| Ordinary import duty | 30           | 30%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18291 |
| Preferential (MFN)   | 20           | 20%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N18291 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18291 |
| 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 |

| FTA            | Source value | Rate    | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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            | 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 |
| RCEP (Annex A) | 0            | 0%      | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex B) | 0            | 0%      | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex C) | 0            | 0%      | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex D) | 0            | 0%      | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex E) | 0            | 0%      | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Annex F) | 0            | 0%      | Consolidated BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/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          | 2,5          | 2.5%    | Consolidated BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 2,5          | 2.5%    | Consolidated BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 4            | 4%      | Consolidated BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| VIFTA          | 11.4         | 11.4%   | 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!E17609 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E17538   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F17538   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G17538   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H17538   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I17538   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J17538   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 2            | AJ!E17594   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F17594   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G17594   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H17594   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I17594   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J17594   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E17595   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F17595   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G17595   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H17595   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I17595   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J17595   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F17600   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H17556 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F17552   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G17552   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H17552   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I17552   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J17552   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K17552   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E17598    |
| VKFTA   | 2023   | 2023 | 0            | VK!F17598    |
| VKFTA   | 2024   | 2024 | 0            | VK!G17598    |
| VKFTA   | 2025   | 2025 | 0            | VK!H17598    |
| VKFTA   | 2026   | 2026 | 0            | VK!I17598    |
| VKFTA   | 2027   | 2027 | 0            | VK!J17598    |
| VCFTA   | 2022   | 2022 | 4            | VC!D17660    |
| VCFTA   | 2023   | 2023 | 2            | VC!E17660    |
| VCFTA   | 2024   | 2024 | 0            | VC!F17660    |
| VCFTA   | 2025   | 2025 | 0            | VC!G17660    |
| VCFTA   | 2026   | 2026 | 0            | VC!H17660    |
| VCFTA   | 2027   | 2027 | 0            | VC!I17660    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D17638   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E17638   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F17638   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G17638   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H17638   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I17638   |
| AHKFTA  | 2022   | 2022 | 12           | AKH!D17631   |
| AHKFTA  | 2023   | 2023 | 8            | AKH!E17631   |
| AHKFTA  | 2024   | 2024 | 8            | AKH!F17631   |
| AHKFTA  | 2025   | 2025 | 4            | AKH!G17631   |
| AHKFTA  | 2026   | 2026 | 4            | AKH!H17631   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I17631   |
| EVFTA   | 2022   | 2022 | 12,5         | EV-NK!D17661 |
| EVFTA   | 2023   | 2023 | 10           | EV-NK!E17661 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2024   | 2024           | 7,5          | EV-NK!F17661   |
| EVFTA  | 2025   | 2025           | 5            | EV-NK!G17661   |
| EVFTA  | 2026   | 2026           | 2,5          | EV-NK!H17661   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I17661   |
| UKVFTA | 2022   | 2022           | 12,5         | UKV!D17660     |
| UKVFTA | 2023   | 2023           | 10           | UKV!E17660     |
| UKVFTA | 2024   | 2024           | 7,5          | UKV!F17660     |
| UKVFTA | 2025   | 2025           | 5            | UKV!G17660     |
| UKVFTA | 2026   | 2026           | 2,5          | UKV!H17660     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I17660     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D17754   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E17754   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F17754   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G17754   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H17754   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I17754   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J17754   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D17623 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E17623 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F17623 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G17623 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H17623 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I17623 |
| RCEP B | 2022   | 2022           | 0            | B!D17623       |
| RCEP B | 2023   | 2023           | 0            | B!E17623       |
| RCEP B | 2024   | 2024           | 0            | B!F17623       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2025   | 2025 | 0            | B!G17623 |
| RCEP B | 2026   | 2026 | 0            | B!H17623 |
| RCEP B | 2027   | 2027 | 0            | B!I17623 |
| RCEP C | 2022   | 2022 | 0            | C!D17621 |
| RCEP C | 2023   | 2023 | 0            | C!E17621 |
| RCEP C | 2024   | 2024 | 0            | C!F17621 |
| RCEP C | 2025   | 2025 | 0            | C!G17621 |
| RCEP C | 2026   | 2026 | 0            | C!H17621 |
| RCEP C | 2027   | 2027 | 0            | C!I17621 |
| RCEP D | 2022   | 2022 | 0            | D!D17620 |
| RCEP D | 2023   | 2023 | 0            | D!E17620 |
| RCEP D | 2024   | 2024 | 0            | D!F17620 |
| RCEP D | 2025   | 2025 | 0            | D!G17620 |
| RCEP D | 2026   | 2026 | 0            | D!H17620 |
| RCEP D | 2027   | 2027 | 0            | D!I17620 |
| RCEP E | 2022   | 2022 | 0            | E!D17624 |
| RCEP E | 2023   | 2023 | 0            | E!E17624 |
| RCEP E | 2024   | 2024 | 0            | E!F17624 |
| RCEP E | 2025   | 2025 | 0            | E!G17624 |
| RCEP E | 2026   | 2026 | 0            | E!H17624 |
| RCEP E | 2027   | 2027 | 0            | E!I17624 |
| RCEP F | 2022   | 2022 | 0            | F!D17623 |
| RCEP F | 2023   | 2023 | 0            | F!E17623 |
| RCEP F | 2024   | 2024 | 0            | F!F17623 |
| RCEP F | 2025   | 2025 | 0            | F!G17623 |
| RCEP F | 2026   | 2026 | 0            | F!H17623 |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP F | 2027   | 2027 | 0            | F!!17623  |
| VIFTA  | 2024   | 2024 | 17.1         | VI!F16524 |
| VIFTA  | 2025   | 2025 | 14.3         | VI!G16524 |
| VIFTA  | 2026   | 2026 | 11.4         | VI!H16524 |
| VIFTA  | 2027   | 2027 | 8.6          | VI!!16524 |

### Advisory & warnings

| Risk code | Level  | Risk name                                                  | Description                                                                                                       | Related data | Legal reference | Recommended action                                                                                       | Verification status                               |
|-----------|--------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------|
| DOC-002   | ORANGE | Licence / controlled list                                  | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |              | 08/2023/TT-BCT  | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.     | Instrument cited in source; validity not verified |
| DOC-002   | ORANGE | Licence / controlled list                                  | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)     |              | 08/2023/TT-BCT  | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.     | Instrument cited in source; validity not verified |
| 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 9101.91.00. 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 20% for 9101.91.00 was checked against BT2026 (cell BT2026!N18291), 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            |

### Item policy

| Item policy                                        |
|----------------------------------------------------|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |

Item policy

HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.