Vietnam Tariff Intelligence

HS 9105.99.10 detail

HS code	9105.99.10
Description	Other clocks / - Other: / - - Other: / - - - Marine chronometers
Unit	chiếc
Generated	08/11/2026 19:42:38
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/91059910/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18322
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N18322
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18322
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/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
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/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
AHKFTA	2	2%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	5.7	5.7%	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!E17644
ATIGA	2022	2022	0	AT!E17573

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17573
ATIGA	2024	2024	0	AT!G17573
ATIGA	2025	2025	0	AT!H17573
ATIGA	2026	2026	0	AT!I17573
ATIGA	2027	2027	0	AT!J17573
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17629
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17629
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17629
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17629
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17629
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17629
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17630
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17630
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17630
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17630
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17630
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17630
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17635
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17591
AIFTA	30/12/2022	2022	0	AI!F17587
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17587
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17587
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17587
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17587
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17587
VKFTA	2022	2022	0	VK!E17633

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17633
VKFTA	2024	2024	0	VK!G17633
VKFTA	2025	2025	0	VK!H17633
VKFTA	2026	2026	0	VK!I17633
VKFTA	2027	2027	0	VK!J17633
VCFTA	2022	2022	2	VC!D17695
VCFTA	2023	2023	1	VC!E17695
VCFTA	2024	2024	0	VC!F17695
VCFTA	2025	2025	0	VC!G17695
VCFTA	2026	2026	0	VC!H17695
VCFTA	2027	2027	0	VC!I17695
VN-EAEU	2022	2022	0	EAV!D17673
VN-EAEU	2023	2023	0	EAV!E17673
VN-EAEU	2024	2024	0	EAV!F17673
VN-EAEU	2025	2025	0	EAV!G17673
VN-EAEU	2026	2026	0	EAV!H17673
VN-EAEU	2027	2027	0	EAV!I17673
AHKFTA	2022	2022	6	AKH!D17666
AHKFTA	2023	2023	4	AKH!E17666
AHKFTA	2024	2024	4	AKH!F17666
AHKFTA	2025	2025	2	AKH!G17666
AHKFTA	2026	2026	2	AKH!H17666
AHKFTA	2027	2027	0	AKH!I17666
EVFTA	2022	2022	5	EV-NK!D17696
EVFTA	2023	2023	3,3	EV-NK!E17696
EVFTA	2024	2024	1,6	EV-NK!F17696

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17696
EVFTA	2026	2026	0	EV-NK!H17696
EVFTA	2027	2027	0	EV-NK!I17696
UKVFTA	2022	2022	5	UKV!D17695
UKVFTA	2023	2023	3,3	UKV!E17695
UKVFTA	2024	2024	1,6	UKV!F17695
UKVFTA	2025	2025	0	UKV!G17695
UKVFTA	2026	2026	0	UKV!H17695
UKVFTA	2027	2027	0	UKV!I17695
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17789
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17789
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17789
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17789
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17789
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17789
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17789
RCEP A	2022	2022	0	RCEPT-A!D17658
RCEP A	2023	2023	0	RCEPT-A!E17658
RCEP A	2024	2024	0	RCEPT-A!F17658
RCEP A	2025	2025	0	RCEPT-A!G17658
RCEP A	2026	2026	0	RCEPT-A!H17658
RCEP A	2027	2027	0	RCEPT-A!I17658
RCEP B	2022	2022	0	B!D17658
RCEP B	2023	2023	0	B!E17658
RCEP B	2024	2024	0	B!F17658
RCEP B	2025	2025	0	B!G17658

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17658
RCEP B	2027	2027	0	B!I17658
RCEP C	2022	2022	0	C!D17656
RCEP C	2023	2023	0	C!E17656
RCEP C	2024	2024	0	C!F17656
RCEP C	2025	2025	0	C!G17656
RCEP C	2026	2026	0	C!H17656
RCEP C	2027	2027	0	C!I17656
RCEP D	2022	2022	0	D!D17655
RCEP D	2023	2023	0	D!E17655
RCEP D	2024	2024	0	D!F17655
RCEP D	2025	2025	0	D!G17655
RCEP D	2026	2026	0	D!H17655
RCEP D	2027	2027	0	D!I17655
RCEP E	2022	2022	0	E!D17659
RCEP E	2023	2023	0	E!E17659
RCEP E	2024	2024	0	E!F17659
RCEP E	2025	2025	0	E!G17659
RCEP E	2026	2026	0	E!H17659
RCEP E	2027	2027	0	E!I17659
RCEP F	2022	2022	0	F!D17658
RCEP F	2023	2023	0	F!E17658
RCEP F	2024	2024	0	F!F17658
RCEP F	2025	2025	0	F!G17658
RCEP F	2026	2026	0	F!H17658
RCEP F	2027	2027	0	F!I17658

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	8.6	VI!F16555
VIFTA	2025	2025	7.1	VI!G16555
VIFTA	2026	2026	5.7	VI!H16555
VIFTA	2027	2027	4.3	VI!I16555

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9105.99 has 2 lines; 9105.99.10 is distinguished from its siblings by: Marine chronometers.	9105.99.90 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 9105.99.10. 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 10% for 9105.99.10 was checked against BT2026 (cell BT2026!N18322), 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)
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.