Vietnam Tariff Intelligence

HS 9106.90.90 detail

HS code	9106.90.90
Description	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders) / - Other: / - - Other
Unit	chiếc
Generated	30/10/2026 18:19:20
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/91069090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18328
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18328
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18328
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
VIFTA	3.5	3.5%	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!E17651

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17580
ATIGA	2023	2023	0	AT!F17580
ATIGA	2024	2024	0	AT!G17580
ATIGA	2025	2025	0	AT!H17580
ATIGA	2026	2026	0	AT!I17580
ATIGA	2027	2027	0	AT!J17580
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17636
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17636
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17636
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17636
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17636
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17636
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17637
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17637
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17637
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17637
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17637
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17637
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17642
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17598
AIFTA	30/12/2022	2022	0	AI!F17594
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17594
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17594
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17594
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17594
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17594

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17640
VKFTA	2023	2023	0	VK!F17640
VKFTA	2024	2024	0	VK!G17640
VKFTA	2025	2025	0	VK!H17640
VKFTA	2026	2026	0	VK!I17640
VKFTA	2027	2027	0	VK!J17640
VCFTA	2022	2022	5	VC!D17702
VCFTA	2023	2023	5	VC!E17702
VCFTA	2024	2024	0	VC!F17702
VCFTA	2025	2025	0	VC!G17702
VCFTA	2026	2026	0	VC!H17702
VCFTA	2027	2027	0	VC!I17702
VN-EAEU	2022	2022	0	EAV!D17680
VN-EAEU	2023	2023	0	EAV!E17680
VN-EAEU	2024	2024	0	EAV!F17680
VN-EAEU	2025	2025	0	EAV!G17680
VN-EAEU	2026	2026	0	EAV!H17680
VN-EAEU	2027	2027	0	EAV!I17680
AHKFTA	2022	2022	0	AKH!D17673
AHKFTA	2023	2023	0	AKH!E17673
AHKFTA	2024	2024	0	AKH!F17673
AHKFTA	2025	2025	0	AKH!G17673
AHKFTA	2026	2026	0	AKH!H17673
AHKFTA	2027	2027	0	AKH!I17673
EVFTA	2022	2022	0	EV-NK!D17703
EVFTA	2023	2023	0	EV-NK!E17703

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17703
EVFTA	2025	2025	0	EV-NK!G17703
EVFTA	2026	2026	0	EV-NK!H17703
EVFTA	2027	2027	0	EV-NK!I17703
UKVFTA	2022	2022	0	UKV!D17702
UKVFTA	2023	2023	0	UKV!E17702
UKVFTA	2024	2024	0	UKV!F17702
UKVFTA	2025	2025	0	UKV!G17702
UKVFTA	2026	2026	0	UKV!H17702
UKVFTA	2027	2027	0	UKV!I17702
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17796
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17796
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17796
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17796
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17796
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17796
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17796
RCEP A	2022	2022	0	RCEPT-A!D17665
RCEP A	2023	2023	0	RCEPT-A!E17665
RCEP A	2024	2024	0	RCEPT-A!F17665
RCEP A	2025	2025	0	RCEPT-A!G17665
RCEP A	2026	2026	0	RCEPT-A!H17665
RCEP A	2027	2027	0	RCEPT-A!I17665
RCEP B	2022	2022	0	B!D17665
RCEP B	2023	2023	0	B!E17665
RCEP B	2024	2024	0	B!F17665

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17665
RCEP B	2026	2026	0	B!H17665
RCEP B	2027	2027	0	B!I17665
RCEP C	2022	2022	0	C!D17663
RCEP C	2023	2023	0	C!E17663
RCEP C	2024	2024	0	C!F17663
RCEP C	2025	2025	0	C!G17663
RCEP C	2026	2026	0	C!H17663
RCEP C	2027	2027	0	C!I17663
RCEP D	2022	2022	0	D!D17662
RCEP D	2023	2023	0	D!E17662
RCEP D	2024	2024	0	D!F17662
RCEP D	2025	2025	0	D!G17662
RCEP D	2026	2026	0	D!H17662
RCEP D	2027	2027	0	D!I17662
RCEP E	2022	2022	0	E!D17666
RCEP E	2023	2023	0	E!E17666
RCEP E	2024	2024	0	E!F17666
RCEP E	2025	2025	0	E!G17666
RCEP E	2026	2026	0	E!H17666
RCEP E	2027	2027	0	E!I17666
RCEP F	2022	2022	0	F!D17665
RCEP F	2023	2023	0	F!E17665
RCEP F	2024	2024	0	F!F17665
RCEP F	2025	2025	0	F!G17665
RCEP F	2026	2026	0	F!H17665

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17665
VIFTA	2024	2024	4.5	VI!F16561
VIFTA	2025	2025	4	VI!G16561
VIFTA	2026	2026	3.5	VI!H16561
VIFTA	2027	2027	3	VI!I16561

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 9106.90 has 2 lines; 9106.90.90 is distinguished from its siblings by: Other.	9106.90.10 Parking meters	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 9106.90.90. 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 5% for 9106.90.90 was checked against BT2026 (cell BT2026!N18328), 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.