Vietnam Tariff Intelligence

HS 9109.90.00 detail

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Description	Clock movements, complete and assembled / - Other
Unit	chiếc
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Link	https://mail.vietnamtariff.com/hs-code/91099000/

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!K18339
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18339
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18339
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
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	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	10	10%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	10,9	10.9%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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!E17665
ATIGA	2022	2022	0	AT!E17594

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17594
ATIGA	2024	2024	0	AT!G17594
ATIGA	2025	2025	0	AT!H17594
ATIGA	2026	2026	0	AT!I17594
ATIGA	2027	2027	0	AT!J17594
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17650
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17650
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17650
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17650
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17650
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17650
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17651
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17651
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17651
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17651
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17651
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17651
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17656
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17612
AIFTA	30/12/2022	2022	0	AI!F17608
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17608
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17608
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17608
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17608
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17608
VKFTA	2022	2022	0	VK!E17654

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17654
VKFTA	2024	2024	0	VK!G17654
VKFTA	2025	2025	0	VK!H17654
VKFTA	2026	2026	0	VK!I17654
VKFTA	2027	2027	0	VK!J17654
VCFTA	2022	2022	5	VC!D17716
VCFTA	2023	2023	3	VC!E17716
VCFTA	2024	2024	0	VC!F17716
VCFTA	2025	2025	0	VC!G17716
VCFTA	2026	2026	0	VC!H17716
VCFTA	2027	2027	0	VC!I17716
VN-EAEU	2022	2022	5,5	EAV!D17694
VN-EAEU	2023	2023	3,6	EAV!E17694
VN-EAEU	2024	2024	1,8	EAV!F17694
VN-EAEU	2025	2025	0	EAV!G17694
VN-EAEU	2026	2026	0	EAV!H17694
VN-EAEU	2027	2027	0	EAV!I17694
AHKFTA	2022	2022	12	AKH!D17687
AHKFTA	2023	2023	8	AKH!E17687
AHKFTA	2024	2024	8	AKH!F17687
AHKFTA	2025	2025	4	AKH!G17687
AHKFTA	2026	2026	4	AKH!H17687
AHKFTA	2027	2027	0	AKH!I17687
EVFTA	2022	2022	10	EV-NK!D17717
EVFTA	2023	2023	6,6	EV-NK!E17717
EVFTA	2024	2024	3,3	EV-NK!F17717

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17717
EVFTA	2026	2026	0	EV-NK!H17717
EVFTA	2027	2027	0	EV-NK!I17717
UKVFTA	2022	2022	10	UKV!D17716
UKVFTA	2023	2023	6,6	UKV!E17716
UKVFTA	2024	2024	3,3	UKV!F17716
UKVFTA	2025	2025	0	UKV!G17716
UKVFTA	2026	2026	0	UKV!H17716
UKVFTA	2027	2027	0	UKV!I17716
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17810
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17810
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17810
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17810
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17810
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17810
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17810
RCEP A	2022	2022	18	RCEPT-A!D17679
RCEP A	2023	2023	16	RCEPT-A!E17679
RCEP A	2024	2024	14	RCEPT-A!F17679
RCEP A	2025	2025	12	RCEPT-A!G17679
RCEP A	2026	2026	10	RCEPT-A!H17679
RCEP A	2027	2027	8	RCEPT-A!I17679
RCEP B	2022	2022	18	B!D17679
RCEP B	2023	2023	16	B!E17679
RCEP B	2024	2024	14	B!F17679
RCEP B	2025	2025	12	B!G17679

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H17679
RCEP B	2027	2027	8	B!I17679
RCEP C	2022	2022	18	C!D17677
RCEP C	2023	2023	16	C!E17677
RCEP C	2024	2024	14	C!F17677
RCEP C	2025	2025	12	C!G17677
RCEP C	2026	2026	10	C!H17677
RCEP C	2027	2027	8	C!I17677
RCEP D	2022	2022	18,2	D!D17676
RCEP D	2023	2023	16,4	D!E17676
RCEP D	2024	2024	14,5	D!F17676
RCEP D	2025	2025	12,7	D!G17676
RCEP D	2026	2026	10,9	D!H17676
RCEP D	2027	2027	9,1	D!I17676
RCEP E	2022	2022	18	E!D17680
RCEP E	2023	2023	16	E!E17680
RCEP E	2024	2024	14	E!F17680
RCEP E	2025	2025	12	E!G17680
RCEP E	2026	2026	10	E!H17680
RCEP E	2027	2027	8	E!I17680
RCEP F	2022	2022	18	F!D17679
RCEP F	2023	2023	16	F!E17679
RCEP F	2024	2024	14	F!F17679
RCEP F	2025	2025	12	F!G17679
RCEP F	2026	2026	10	F!H17679
RCEP F	2027	2027	8	F!I17679

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17.1	VI!F16572
VIFTA	2025	2025	14.3	VI!G16572
VIFTA	2026	2026	11.4	VI!H16572
VIFTA	2027	2027	8.6	VI!I16572

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 9109.90.00. 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 9109.90.00 was checked against BT2026 (cell BT2026!N18339), 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.