Vietnam Tariff Intelligence

HS 9102.12.00 detail

HS code	9102.12.00
Description	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01 / - Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility: / - - With opto-electronic display only
Unit	chiếc
Generated	10/11/2026 08:16:05
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/91021200/

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!K18296
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18296
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18296
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!E17615

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17544
ATIGA	2023	2023	0	AT!F17544
ATIGA	2024	2024	0	AT!G17544
ATIGA	2025	2025	0	AT!H17544
ATIGA	2026	2026	0	AT!I17544
ATIGA	2027	2027	0	AT!J17544
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17600
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17600
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17600
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17600
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17600
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17600
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17601
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17601
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17601
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17601
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17601
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17601
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17606
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17562
AIFTA	30/12/2022	2022	0	AI!F17558
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17558
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17558
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17558
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17558
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17558

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17604
VKFTA	2023	2023	0	VK!F17604
VKFTA	2024	2024	0	VK!G17604
VKFTA	2025	2025	0	VK!H17604
VKFTA	2026	2026	0	VK!I17604
VKFTA	2027	2027	0	VK!J17604
VCFTA	2022	2022	4	VC!D17666
VCFTA	2023	2023	2	VC!E17666
VCFTA	2024	2024	0	VC!F17666
VCFTA	2025	2025	0	VC!G17666
VCFTA	2026	2026	0	VC!H17666
VCFTA	2027	2027	0	VC!I17666
VN-EAEU	2022	2022	0	EAV!D17644
VN-EAEU	2023	2023	0	EAV!E17644
VN-EAEU	2024	2024	0	EAV!F17644
VN-EAEU	2025	2025	0	EAV!G17644
VN-EAEU	2026	2026	0	EAV!H17644
VN-EAEU	2027	2027	0	EAV!I17644
AHKFTA	2022	2022	12	AKH!D17637
AHKFTA	2023	2023	8	AKH!E17637
AHKFTA	2024	2024	8	AKH!F17637
AHKFTA	2025	2025	4	AKH!G17637
AHKFTA	2026	2026	4	AKH!H17637
AHKFTA	2027	2027	0	AKH!I17637
EVFTA	2022	2022	12,5	EV-NK!D17667
EVFTA	2023	2023	10	EV-NK!E17667

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	7,5	EV-NK!F17667
EVFTA	2025	2025	5	EV-NK!G17667
EVFTA	2026	2026	2,5	EV-NK!H17667
EVFTA	2027	2027	0	EV-NK!I17667
UKVFTA	2022	2022	12,5	UKV!D17666
UKVFTA	2023	2023	10	UKV!E17666
UKVFTA	2024	2024	7,5	UKV!F17666
UKVFTA	2025	2025	5	UKV!G17666
UKVFTA	2026	2026	2,5	UKV!H17666
UKVFTA	2027	2027	0	UKV!I17666
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17760
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17760
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17760
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17760
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17760
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17760
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17760
RCEP A	2022	2022	0	RCEPT-A!D17629
RCEP A	2023	2023	0	RCEPT-A!E17629
RCEP A	2024	2024	0	RCEPT-A!F17629
RCEP A	2025	2025	0	RCEPT-A!G17629
RCEP A	2026	2026	0	RCEPT-A!H17629
RCEP A	2027	2027	0	RCEPT-A!I17629
RCEP B	2022	2022	0	B!D17629
RCEP B	2023	2023	0	B!E17629
RCEP B	2024	2024	0	B!F17629

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17629
RCEP B	2026	2026	0	B!H17629
RCEP B	2027	2027	0	B!I17629
RCEP C	2022	2022	0	C!D17627
RCEP C	2023	2023	0	C!E17627
RCEP C	2024	2024	0	C!F17627
RCEP C	2025	2025	0	C!G17627
RCEP C	2026	2026	0	C!H17627
RCEP C	2027	2027	0	C!I17627
RCEP D	2022	2022	0	D!D17626
RCEP D	2023	2023	0	D!E17626
RCEP D	2024	2024	0	D!F17626
RCEP D	2025	2025	0	D!G17626
RCEP D	2026	2026	0	D!H17626
RCEP D	2027	2027	0	D!I17626
RCEP E	2022	2022	0	E!D17630
RCEP E	2023	2023	0	E!E17630
RCEP E	2024	2024	0	E!F17630
RCEP E	2025	2025	0	E!G17630
RCEP E	2026	2026	0	E!H17630
RCEP E	2027	2027	0	E!I17630
RCEP F	2022	2022	0	F!D17629
RCEP F	2023	2023	0	F!E17629
RCEP F	2024	2024	0	F!F17629
RCEP F	2025	2025	0	F!G17629
RCEP F	2026	2026	0	F!H17629

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17629
VIFTA	2024	2024	17.1	VI!F16529
VIFTA	2025	2025	14.3	VI!G16529
VIFTA	2026	2026	11.4	VI!H16529
VIFTA	2027	2027	8.6	VI!I16529

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 9102.12.00. 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 9102.12.00 was checked against BT2026 (cell BT2026!N18296), 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.