Vietnam Tariff Intelligence

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	10/11/2026 16:03:23
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/91019100/

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!I17623
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!I16524

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.