Vietnam Tariff Intelligence

HS 9102.21.00 detail

HS code	9102.21.00
Description	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01 / - Other wrist-watches, whether or not incorporating a stop-watch facility: / - - With automatic winding
Unit	chiếc
Generated	07/11/2026 20:14:15
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/91022100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18299
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N18299
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18299
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	1,8	1.8%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	1,8	1.8%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	3	3%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	8.6	8.6%	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!E17618

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17547
ATIGA	2023	2023	0	AT!F17547
ATIGA	2024	2024	0	AT!G17547
ATIGA	2025	2025	0	AT!H17547
ATIGA	2026	2026	0	AT!I17547
ATIGA	2027	2027	0	AT!J17547
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17603
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17603
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17603
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17603
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17603
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17603
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17604
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17604
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17604
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17604
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17604
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17604
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17609
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17565
AIFTA	30/12/2022	2022	0	AI!F17561
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17561
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17561
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17561
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17561
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17561

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17607
VKFTA	2023	2023	0	VK!F17607
VKFTA	2024	2024	0	VK!G17607
VKFTA	2025	2025	0	VK!H17607
VKFTA	2026	2026	0	VK!I17607
VKFTA	2027	2027	0	VK!J17607
VCFTA	2022	2022	4	VC!D17669
VCFTA	2023	2023	2	VC!E17669
VCFTA	2024	2024	0	VC!F17669
VCFTA	2025	2025	0	VC!G17669
VCFTA	2026	2026	0	VC!H17669
VCFTA	2027	2027	0	VC!I17669
VN-EAEU	2022	2022	0	EAV!D17647
VN-EAEU	2023	2023	0	EAV!E17647
VN-EAEU	2024	2024	0	EAV!F17647
VN-EAEU	2025	2025	0	EAV!G17647
VN-EAEU	2026	2026	0	EAV!H17647
VN-EAEU	2027	2027	0	EAV!I17647
AHKFTA	2022	2022	9	AKH!D17640
AHKFTA	2023	2023	6	AKH!E17640
AHKFTA	2024	2024	6	AKH!F17640
AHKFTA	2025	2025	3	AKH!G17640
AHKFTA	2026	2026	3	AKH!H17640
AHKFTA	2027	2027	0	AKH!I17640
EVFTA	2022	2022	9,3	EV-NK!D17670
EVFTA	2023	2023	7,5	EV-NK!E17670

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	5,6	EV-NK!F17670
EVFTA	2025	2025	3,7	EV-NK!G17670
EVFTA	2026	2026	1,8	EV-NK!H17670
EVFTA	2027	2027	0	EV-NK!I17670
UKVFTA	2022	2022	9,3	UKV!D17669
UKVFTA	2023	2023	7,5	UKV!E17669
UKVFTA	2024	2024	5,6	UKV!F17669
UKVFTA	2025	2025	3,7	UKV!G17669
UKVFTA	2026	2026	1,8	UKV!H17669
UKVFTA	2027	2027	0	UKV!I17669
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17763
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17763
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17763
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17763
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17763
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17763
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17763
RCEP A	2022	2022	0	RCEPT-A!D17632
RCEP A	2023	2023	0	RCEPT-A!E17632
RCEP A	2024	2024	0	RCEPT-A!F17632
RCEP A	2025	2025	0	RCEPT-A!G17632
RCEP A	2026	2026	0	RCEPT-A!H17632
RCEP A	2027	2027	0	RCEPT-A!I17632
RCEP B	2022	2022	0	B!D17632
RCEP B	2023	2023	0	B!E17632
RCEP B	2024	2024	0	B!F17632

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17632
RCEP B	2026	2026	0	B!H17632
RCEP B	2027	2027	0	B!I17632
RCEP C	2022	2022	0	C!D17630
RCEP C	2023	2023	0	C!E17630
RCEP C	2024	2024	0	C!F17630
RCEP C	2025	2025	0	C!G17630
RCEP C	2026	2026	0	C!H17630
RCEP C	2027	2027	0	C!I17630
RCEP D	2022	2022	0	D!D17629
RCEP D	2023	2023	0	D!E17629
RCEP D	2024	2024	0	D!F17629
RCEP D	2025	2025	0	D!G17629
RCEP D	2026	2026	0	D!H17629
RCEP D	2027	2027	0	D!I17629
RCEP E	2022	2022	0	E!D17633
RCEP E	2023	2023	0	E!E17633
RCEP E	2024	2024	0	E!F17633
RCEP E	2025	2025	0	E!G17633
RCEP E	2026	2026	0	E!H17633
RCEP E	2027	2027	0	E!I17633
RCEP F	2022	2022	0	F!D17632
RCEP F	2023	2023	0	F!E17632
RCEP F	2024	2024	0	F!F17632
RCEP F	2025	2025	0	F!G17632
RCEP F	2026	2026	0	F!H17632

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17632
VIFTA	2024	2024	12.9	VI!F16532
VIFTA	2025	2025	10.7	VI!G16532
VIFTA	2026	2026	8.6	VI!H16532
VIFTA	2027	2027	6.4	VI!I16532

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 9102.21.00. 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 15% for 9102.21.00 was checked against BT2026 (cell BT2026!N18299), 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.