Vietnam Tariff Intelligence

HS 9102.91.00 detail

HS code	9102.91.00
Description	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01 / - Other: / - - Electrically operated
Unit	chiếc
Generated	08/11/2026 05:03:42
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/91029100/

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!K18302
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18302
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18302
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	14	14%	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!E17621

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17550
ATIGA	2023	2023	0	AT!F17550
ATIGA	2024	2024	0	AT!G17550
ATIGA	2025	2025	0	AT!H17550
ATIGA	2026	2026	0	AT!I17550
ATIGA	2027	2027	0	AT!J17550
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17606
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17606
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17606
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17606
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17606
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17606
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17607
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17607
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17607
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17607
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17607
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17607
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17612
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17568
AIFTA	30/12/2022	2022	0	AI!F17564
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17564
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17564
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17564
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17564
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17564

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17610
VKFTA	2023	2023	0	VK!F17610
VKFTA	2024	2024	0	VK!G17610
VKFTA	2025	2025	0	VK!H17610
VKFTA	2026	2026	0	VK!I17610
VKFTA	2027	2027	0	VK!J17610
VCFTA	2022	2022	4	VC!D17672
VCFTA	2023	2023	2	VC!E17672
VCFTA	2024	2024	0	VC!F17672
VCFTA	2025	2025	0	VC!G17672
VCFTA	2026	2026	0	VC!H17672
VCFTA	2027	2027	0	VC!I17672
VN-EAEU	2022	2022	0	EAV!D17650
VN-EAEU	2023	2023	0	EAV!E17650
VN-EAEU	2024	2024	0	EAV!F17650
VN-EAEU	2025	2025	0	EAV!G17650
VN-EAEU	2026	2026	0	EAV!H17650
VN-EAEU	2027	2027	0	EAV!I17650
AHKFTA	2022	2022	12	AKH!D17643
AHKFTA	2023	2023	8	AKH!E17643
AHKFTA	2024	2024	8	AKH!F17643
AHKFTA	2025	2025	4	AKH!G17643
AHKFTA	2026	2026	4	AKH!H17643
AHKFTA	2027	2027	0	AKH!I17643
EVFTA	2022	2022	12,5	EV-NK!D17673
EVFTA	2023	2023	10	EV-NK!E17673

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	7,5	EV-NK!F17673
EVFTA	2025	2025	5	EV-NK!G17673
EVFTA	2026	2026	2,5	EV-NK!H17673
EVFTA	2027	2027	0	EV-NK!I17673
UKVFTA	2022	2022	12,5	UKV!D17672
UKVFTA	2023	2023	10	UKV!E17672
UKVFTA	2024	2024	7,5	UKV!F17672
UKVFTA	2025	2025	5	UKV!G17672
UKVFTA	2026	2026	2,5	UKV!H17672
UKVFTA	2027	2027	0	UKV!I17672
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17766
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17766
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17766
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17766
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17766
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17766
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17766
RCEP A	2022	2022	0	RCEPT-A!D17635
RCEP A	2023	2023	0	RCEPT-A!E17635
RCEP A	2024	2024	0	RCEPT-A!F17635
RCEP A	2025	2025	0	RCEPT-A!G17635
RCEP A	2026	2026	0	RCEPT-A!H17635
RCEP A	2027	2027	0	RCEPT-A!I17635
RCEP B	2022	2022	0	B!D17635
RCEP B	2023	2023	0	B!E17635
RCEP B	2024	2024	0	B!F17635

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17635
RCEP B	2026	2026	0	B!H17635
RCEP B	2027	2027	0	B!I17635
RCEP C	2022	2022	0	C!D17633
RCEP C	2023	2023	0	C!E17633
RCEP C	2024	2024	0	C!F17633
RCEP C	2025	2025	0	C!G17633
RCEP C	2026	2026	0	C!H17633
RCEP C	2027	2027	0	C!I17633
RCEP D	2022	2022	0	D!D17632
RCEP D	2023	2023	0	D!E17632
RCEP D	2024	2024	0	D!F17632
RCEP D	2025	2025	0	D!G17632
RCEP D	2026	2026	0	D!H17632
RCEP D	2027	2027	0	D!I17632
RCEP E	2022	2022	0	E!D17636
RCEP E	2023	2023	0	E!E17636
RCEP E	2024	2024	0	E!F17636
RCEP E	2025	2025	0	E!G17636
RCEP E	2026	2026	0	E!H17636
RCEP E	2027	2027	0	E!I17636
RCEP F	2022	2022	0	F!D17635
RCEP F	2023	2023	0	F!E17635
RCEP F	2024	2024	0	F!F17635
RCEP F	2025	2025	0	F!G17635
RCEP F	2026	2026	0	F!H17635

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17635
VIFTA	2024	2024	18	VI!F16535
VIFTA	2025	2025	16	VI!G16535
VIFTA	2026	2026	14	VI!H16535
VIFTA	2027	2027	12	VI!I16535

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 9102.91.00. 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 9102.91.00 was checked against BT2026 (cell BT2026!N18302), 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.