Vietnam Tariff Intelligence

HS 9108.90.00 detail

HS code	9108.90.00
Description	Watch movements, complete and assembled / - Other
Unit	chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/91089000/

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!K18336
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18336
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18336
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!E17661
ATIGA	2022	2022	0	AT!E17590

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17590
ATIGA	2024	2024	0	AT!G17590
ATIGA	2025	2025	0	AT!H17590
ATIGA	2026	2026	0	AT!I17590
ATIGA	2027	2027	0	AT!J17590
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17646
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17646
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17646
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17646
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17646
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17646
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17647
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17647
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17647
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17647
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17647
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17647
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17652
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17608
AIFTA	30/12/2022	2022	0	AI!F17604
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17604
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17604
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17604
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17604
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17604
VKFTA	2022	2022	0	VK!E17650

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17650
VKFTA	2024	2024	0	VK!G17650
VKFTA	2025	2025	0	VK!H17650
VKFTA	2026	2026	0	VK!I17650
VKFTA	2027	2027	0	VK!J17650
VCFTA	2022	2022	4	VC!D17712
VCFTA	2023	2023	2	VC!E17712
VCFTA	2024	2024	0	VC!F17712
VCFTA	2025	2025	0	VC!G17712
VCFTA	2026	2026	0	VC!H17712
VCFTA	2027	2027	0	VC!I17712
VN-EAEU	2022	2022	5,5	EAV!D17690
VN-EAEU	2023	2023	3,6	EAV!E17690
VN-EAEU	2024	2024	1,8	EAV!F17690
VN-EAEU	2025	2025	0	EAV!G17690
VN-EAEU	2026	2026	0	EAV!H17690
VN-EAEU	2027	2027	0	EAV!I17690
AHKFTA	2022	2022	12	AKH!D17683
AHKFTA	2023	2023	8	AKH!E17683
AHKFTA	2024	2024	8	AKH!F17683
AHKFTA	2025	2025	4	AKH!G17683
AHKFTA	2026	2026	4	AKH!H17683
AHKFTA	2027	2027	0	AKH!I17683
EVFTA	2022	2022	10	EV-NK!D17713
EVFTA	2023	2023	6,6	EV-NK!E17713
EVFTA	2024	2024	3,3	EV-NK!F17713

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17713
EVFTA	2026	2026	0	EV-NK!H17713
EVFTA	2027	2027	0	EV-NK!I17713
UKVFTA	2022	2022	10	UKV!D17712
UKVFTA	2023	2023	6,6	UKV!E17712
UKVFTA	2024	2024	3,3	UKV!F17712
UKVFTA	2025	2025	0	UKV!G17712
UKVFTA	2026	2026	0	UKV!H17712
UKVFTA	2027	2027	0	UKV!I17712
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17806
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17806
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17806
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17806
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17806
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17806
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17806
RCEP A	2022	2022	18	RCEPT-A!D17675
RCEP A	2023	2023	16	RCEPT-A!E17675
RCEP A	2024	2024	14	RCEPT-A!F17675
RCEP A	2025	2025	12	RCEPT-A!G17675
RCEP A	2026	2026	10	RCEPT-A!H17675
RCEP A	2027	2027	8	RCEPT-A!I17675
RCEP B	2022	2022	18	B!D17675
RCEP B	2023	2023	16	B!E17675
RCEP B	2024	2024	14	B!F17675
RCEP B	2025	2025	12	B!G17675

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H17675
RCEP B	2027	2027	8	B!I17675
RCEP C	2022	2022	18	C!D17673
RCEP C	2023	2023	16	C!E17673
RCEP C	2024	2024	14	C!F17673
RCEP C	2025	2025	12	C!G17673
RCEP C	2026	2026	10	C!H17673
RCEP C	2027	2027	8	C!I17673
RCEP D	2022	2022	18,2	D!D17672
RCEP D	2023	2023	16,4	D!E17672
RCEP D	2024	2024	14,5	D!F17672
RCEP D	2025	2025	12,7	D!G17672
RCEP D	2026	2026	10,9	D!H17672
RCEP D	2027	2027	9,1	D!I17672
RCEP E	2022	2022	18	E!D17676
RCEP E	2023	2023	16	E!E17676
RCEP E	2024	2024	14	E!F17676
RCEP E	2025	2025	12	E!G17676
RCEP E	2026	2026	10	E!H17676
RCEP E	2027	2027	8	E!I17676
RCEP F	2022	2022	18	F!D17675
RCEP F	2023	2023	16	F!E17675
RCEP F	2024	2024	14	F!F17675
RCEP F	2025	2025	12	F!G17675
RCEP F	2026	2026	10	F!H17675
RCEP F	2027	2027	8	F!I17675

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17.1	VI!F16569
VIFTA	2025	2025	14.3	VI!G16569
VIFTA	2026	2026	11.4	VI!H16569
VIFTA	2027	2027	8.6	VI!I16569

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 9108.90.00. 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 9108.90.00 was checked against BT2026 (cell BT2026!N18336), 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.