Vietnam Tariff Intelligence

# Detalle del SA 9101.21.00

| | |
|---|---|
| **Código SA** | 9101.21.00 |
| **Descripción** | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal / - Other wrist-watches, whether or not incorporating a stop-watch facility: / - - With automatic winding |
| **Unidad** | chiếc |
| **Generado** | 04/11/2026 10:01:27 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://vietnamtariff.com/hs-code/91012100/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 22.5 | 22,5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K18288 |
| Preferencial (NMF) | 15 | 15% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N18288 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q18288 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| EVFTA | 1,8 | 1,8% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| UKVFTA | 1,8 | 1,8% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| AHKFTA | 3 | 3% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VIFTA | 8.6 | 8,6% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E17606 |
| ATIGA | 2022 | 2022 | 0 | AT!E17535 |
| ATIGA | 2023 | 2023 | 0 | AT!F17535 |
| ATIGA | 2024 | 2024 | 0 | AT!G17535 |
| ATIGA | 2025 | 2025 | 0 | AT!H17535 |
| ATIGA | 2026 | 2026 | 0 | AT!I17535 |
| ATIGA | 2027 | 2027 | 0 | AT!J17535 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 2 | AJ!E17591 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F17591 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G17591 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H17591 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I17591 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J17591 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E17592 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F17592 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G17592 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H17592 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I17592 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J17592 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F17597 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H17553 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F17549 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G17549 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H17549 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I17549 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J17549 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K17549 |
| VKFTA | 2022 | 2022 | 0 | VK!E17595 |
| VKFTA | 2023 | 2023 | 0 | VK!F17595 |
| VKFTA | 2024 | 2024 | 0 | VK!G17595 |
| VKFTA | 2025 | 2025 | 0 | VK!H17595 |
| VKFTA | 2026 | 2026 | 0 | VK!I17595 |
| VKFTA | 2027 | 2027 | 0 | VK!J17595 |
| VCFTA | 2022 | 2022 | 4 | VC!D17657 |
| VCFTA | 2023 | 2023 | 2 | VC!E17657 |
| VCFTA | 2024 | 2024 | 0 | VC!F17657 |
| VCFTA | 2025 | 2025 | 0 | VC!G17657 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H17657 |
| VCFTA | 2027 | 2027 | 0 | VC!I17657 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D17635 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E17635 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F17635 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G17635 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H17635 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I17635 |
| AHKFTA | 2022 | 2022 | 9 | AKH!D17628 |
| AHKFTA | 2023 | 2023 | 6 | AKH!E17628 |
| AHKFTA | 2024 | 2024 | 6 | AKH!F17628 |
| AHKFTA | 2025 | 2025 | 3 | AKH!G17628 |
| AHKFTA | 2026 | 2026 | 3 | AKH!H17628 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I17628 |
| EVFTA | 2022 | 2022 | 9,3 | EV-NK!D17658 |
| EVFTA | 2023 | 2023 | 7,5 | EV-NK!E17658 |
| EVFTA | 2024 | 2024 | 5,6 | EV-NK!F17658 |
| EVFTA | 2025 | 2025 | 3,7 | EV-NK!G17658 |
| EVFTA | 2026 | 2026 | 1,8 | EV-NK!H17658 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I17658 |
| UKVFTA | 2022 | 2022 | 9,3 | UKV!D17657 |
| UKVFTA | 2023 | 2023 | 7,5 | UKV!E17657 |
| UKVFTA | 2024 | 2024 | 5,6 | UKV!F17657 |
| UKVFTA | 2025 | 2025 | 3,7 | UKV!G17657 |
| UKVFTA | 2026 | 2026 | 1,8 | UKV!H17657 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I17657 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D17751 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E17751 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F17751 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G17751 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H17751 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I17751 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J17751 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D17620 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E17620 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F17620 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G17620 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H17620 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I17620 |
| RCEP B | 2022 | 2022 | 0 | B!D17620 |
| RCEP B | 2023 | 2023 | 0 | B!E17620 |
| RCEP B | 2024 | 2024 | 0 | B!F17620 |
| RCEP B | 2025 | 2025 | 0 | B!G17620 |
| RCEP B | 2026 | 2026 | 0 | B!H17620 |
| RCEP B | 2027 | 2027 | 0 | B!I17620 |
| RCEP C | 2022 | 2022 | 0 | C!D17618 |
| RCEP C | 2023 | 2023 | 0 | C!E17618 |
| RCEP C | 2024 | 2024 | 0 | C!F17618 |
| RCEP C | 2025 | 2025 | 0 | C!G17618 |
| RCEP C | 2026 | 2026 | 0 | C!H17618 |
| RCEP C | 2027 | 2027 | 0 | C!I17618 |
| RCEP D | 2022 | 2022 | 0 | D!D17617 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E17617 |
| RCEP D | 2024 | 2024 | 0 | D!F17617 |
| RCEP D | 2025 | 2025 | 0 | D!G17617 |
| RCEP D | 2026 | 2026 | 0 | D!H17617 |
| RCEP D | 2027 | 2027 | 0 | D!I17617 |
| RCEP E | 2022 | 2022 | 0 | E!D17621 |
| RCEP E | 2023 | 2023 | 0 | E!E17621 |
| RCEP E | 2024 | 2024 | 0 | E!F17621 |
| RCEP E | 2025 | 2025 | 0 | E!G17621 |
| RCEP E | 2026 | 2026 | 0 | E!H17621 |
| RCEP E | 2027 | 2027 | 0 | E!I17621 |
| RCEP F | 2022 | 2022 | 0 | F!D17620 |
| RCEP F | 2023 | 2023 | 0 | F!E17620 |
| RCEP F | 2024 | 2024 | 0 | F!F17620 |
| RCEP F | 2025 | 2025 | 0 | F!G17620 |
| RCEP F | 2026 | 2026 | 0 | F!H17620 |
| RCEP F | 2027 | 2027 | 0 | F!I17620 |
| VIFTA | 2024 | 2024 | 12.9 | VI!F16521 |
| VIFTA | 2025 | 2025 | 10.7 | VI!G16521 |
| VIFTA | 2026 | 2026 | 8.6 | VI!H16521 |
| VIFTA | 2027 | 2027 | 6.4 | VI!I16521 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 9101.21.00. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 15% for 9101.21.00 was checked against BT2026 (cell BT2026!N18288), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.