Vietnam Tariff Intelligence

HS 9103.90.00 detail

HS code	9103.90.00
Description	Clocks with watch movements, excluding clocks of heading 91.04 / - Other
Unit	chiếc
Generated	02/11/2026 07:38:40
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://vietnamtariff.com/hs-code/91039000/

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!K18306
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18306
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18306
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
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
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
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!E17626
ATIGA	2022	2022	0	AT!E17555

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17555
ATIGA	2024	2024	0	AT!G17555
ATIGA	2025	2025	0	AT!H17555
ATIGA	2026	2026	0	AT!I17555
ATIGA	2027	2027	0	AT!J17555
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17611
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17611
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17611
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17611
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17611
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17611
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17612
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17612
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17612
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17612
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17612
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17612
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17617
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17573
AIFTA	30/12/2022	2022	0	AI!F17569
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17569
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17569
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17569
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17569
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17569
VKFTA	2022	2022	0	VK!E17615

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17615
VKFTA	2024	2024	0	VK!G17615
VKFTA	2025	2025	0	VK!H17615
VKFTA	2026	2026	0	VK!I17615
VKFTA	2027	2027	0	VK!J17615
VCFTA	2022	2022	4	VC!D17677
VCFTA	2023	2023	2	VC!E17677
VCFTA	2024	2024	0	VC!F17677
VCFTA	2025	2025	0	VC!G17677
VCFTA	2026	2026	0	VC!H17677
VCFTA	2027	2027	0	VC!I17677
VN-EAEU	2022	2022	0	EAV!D17655
VN-EAEU	2023	2023	0	EAV!E17655
VN-EAEU	2024	2024	0	EAV!F17655
VN-EAEU	2025	2025	0	EAV!G17655
VN-EAEU	2026	2026	0	EAV!H17655
VN-EAEU	2027	2027	0	EAV!I17655
AHKFTA	2022	2022	12	AKH!D17648
AHKFTA	2023	2023	8	AKH!E17648
AHKFTA	2024	2024	8	AKH!F17648
AHKFTA	2025	2025	4	AKH!G17648
AHKFTA	2026	2026	4	AKH!H17648
AHKFTA	2027	2027	0	AKH!I17648
EVFTA	2022	2022	10	EV-NK!D17678
EVFTA	2023	2023	6,6	EV-NK!E17678
EVFTA	2024	2024	3,3	EV-NK!F17678

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17678
EVFTA	2026	2026	0	EV-NK!H17678
EVFTA	2027	2027	0	EV-NK!I17678
UKVFTA	2022	2022	10	UKV!D17677
UKVFTA	2023	2023	6,6	UKV!E17677
UKVFTA	2024	2024	3,3	UKV!F17677
UKVFTA	2025	2025	0	UKV!G17677
UKVFTA	2026	2026	0	UKV!H17677
UKVFTA	2027	2027	0	UKV!I17677
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17771
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17771
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17771
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17771
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17771
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17771
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17771
RCEP A	2022	2022	0	RCEPT-A!D17640
RCEP A	2023	2023	0	RCEPT-A!E17640
RCEP A	2024	2024	0	RCEPT-A!F17640
RCEP A	2025	2025	0	RCEPT-A!G17640
RCEP A	2026	2026	0	RCEPT-A!H17640
RCEP A	2027	2027	0	RCEPT-A!I17640
RCEP B	2022	2022	0	B!D17640
RCEP B	2023	2023	0	B!E17640
RCEP B	2024	2024	0	B!F17640
RCEP B	2025	2025	0	B!G17640

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17640
RCEP B	2027	2027	0	B!I17640
RCEP C	2022	2022	0	C!D17638
RCEP C	2023	2023	0	C!E17638
RCEP C	2024	2024	0	C!F17638
RCEP C	2025	2025	0	C!G17638
RCEP C	2026	2026	0	C!H17638
RCEP C	2027	2027	0	C!I17638
RCEP D	2022	2022	0	D!D17637
RCEP D	2023	2023	0	D!E17637
RCEP D	2024	2024	0	D!F17637
RCEP D	2025	2025	0	D!G17637
RCEP D	2026	2026	0	D!H17637
RCEP D	2027	2027	0	D!I17637
RCEP E	2022	2022	0	E!D17641
RCEP E	2023	2023	0	E!E17641
RCEP E	2024	2024	0	E!F17641
RCEP E	2025	2025	0	E!G17641
RCEP E	2026	2026	0	E!H17641
RCEP E	2027	2027	0	E!I17641
RCEP F	2022	2022	0	F!D17640
RCEP F	2023	2023	0	F!E17640
RCEP F	2024	2024	0	F!F17640
RCEP F	2025	2025	0	F!G17640
RCEP F	2026	2026	0	F!H17640
RCEP F	2027	2027	0	F!I17640

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17.1	VI!F16539
VIFTA	2025	2025	14.3	VI!G16539
VIFTA	2026	2026	11.4	VI!H16539
VIFTA	2027	2027	8.6	VI!I16539

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 9103.90.00. 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 9103.90.00 was checked against BT2026 (cell BT2026!N18306), 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)
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.