Vietnam Tariff Intelligence

HS 9108.11.00 detail

HS code	9108.11.00
Description	Watch movements, complete and assembled / - Electrically operated: / - - With mechanical display only or with a device to which a mechanical display can be incorporated
Unit	chiếc
Generated	08/11/2026 13:17:38
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/91081100/

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!K18332
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18332
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18332
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
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	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!E17657

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17586
ATIGA	2023	2023	0	AT!F17586
ATIGA	2024	2024	0	AT!G17586
ATIGA	2025	2025	0	AT!H17586
ATIGA	2026	2026	0	AT!I17586
ATIGA	2027	2027	0	AT!J17586
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17642
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17642
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17642
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17642
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17642
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17642
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17643
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17643
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17643
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17643
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17643
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17643
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17648
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17604
AIFTA	30/12/2022	2022	0	AI!F17600
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17600
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17600
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17600
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17600
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17600

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17646
VKFTA	2023	2023	0	VK!F17646
VKFTA	2024	2024	0	VK!G17646
VKFTA	2025	2025	0	VK!H17646
VKFTA	2026	2026	0	VK!I17646
VKFTA	2027	2027	0	VK!J17646
VCFTA	2022	2022	4	VC!D17708
VCFTA	2023	2023	2	VC!E17708
VCFTA	2024	2024	0	VC!F17708
VCFTA	2025	2025	0	VC!G17708
VCFTA	2026	2026	0	VC!H17708
VCFTA	2027	2027	0	VC!I17708
VN-EAEU	2022	2022	5,5	EAV!D17686
VN-EAEU	2023	2023	3,6	EAV!E17686
VN-EAEU	2024	2024	1,8	EAV!F17686
VN-EAEU	2025	2025	0	EAV!G17686
VN-EAEU	2026	2026	0	EAV!H17686
VN-EAEU	2027	2027	0	EAV!I17686
AHKFTA	2022	2022	12	AKH!D17679
AHKFTA	2023	2023	8	AKH!E17679
AHKFTA	2024	2024	8	AKH!F17679
AHKFTA	2025	2025	4	AKH!G17679
AHKFTA	2026	2026	4	AKH!H17679
AHKFTA	2027	2027	0	AKH!I17679
EVFTA	2022	2022	10	EV-NK!D17709
EVFTA	2023	2023	6,6	EV-NK!E17709

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	3,3	EV-NK!F17709
EVFTA	2025	2025	0	EV-NK!G17709
EVFTA	2026	2026	0	EV-NK!H17709
EVFTA	2027	2027	0	EV-NK!I17709
UKVFTA	2022	2022	10	UKV!D17708
UKVFTA	2023	2023	6,6	UKV!E17708
UKVFTA	2024	2024	3,3	UKV!F17708
UKVFTA	2025	2025	0	UKV!G17708
UKVFTA	2026	2026	0	UKV!H17708
UKVFTA	2027	2027	0	UKV!I17708
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17802
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17802
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17802
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17802
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17802
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17802
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17802
RCEP A	2022	2022	18	RCEPT-A!D17671
RCEP A	2023	2023	16	RCEPT-A!E17671
RCEP A	2024	2024	14	RCEPT-A!F17671
RCEP A	2025	2025	12	RCEPT-A!G17671
RCEP A	2026	2026	10	RCEPT-A!H17671
RCEP A	2027	2027	8	RCEPT-A!I17671
RCEP B	2022	2022	18	B!D17671
RCEP B	2023	2023	16	B!E17671
RCEP B	2024	2024	14	B!F17671

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	12	B!G17671
RCEP B	2026	2026	10	B!H17671
RCEP B	2027	2027	8	B!I17671
RCEP C	2022	2022	18	C!D17669
RCEP C	2023	2023	16	C!E17669
RCEP C	2024	2024	14	C!F17669
RCEP C	2025	2025	12	C!G17669
RCEP C	2026	2026	10	C!H17669
RCEP C	2027	2027	8	C!I17669
RCEP D	2022	2022	18,2	D!D17668
RCEP D	2023	2023	16,4	D!E17668
RCEP D	2024	2024	14,5	D!F17668
RCEP D	2025	2025	12,7	D!G17668
RCEP D	2026	2026	10,9	D!H17668
RCEP D	2027	2027	9,1	D!I17668
RCEP E	2022	2022	18	E!D17672
RCEP E	2023	2023	16	E!E17672
RCEP E	2024	2024	14	E!F17672
RCEP E	2025	2025	12	E!G17672
RCEP E	2026	2026	10	E!H17672
RCEP E	2027	2027	8	E!I17672
RCEP F	2022	2022	18	F!D17671
RCEP F	2023	2023	16	F!E17671
RCEP F	2024	2024	14	F!F17671
RCEP F	2025	2025	12	F!G17671
RCEP F	2026	2026	10	F!H17671

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	8	F!I17671
VIFTA	2024	2024	18	VI!F16565
VIFTA	2025	2025	16	VI!G16565
VIFTA	2026	2026	14	VI!H16565
VIFTA	2027	2027	12	VI!I16565

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 9108.11.00. 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 9108.11.00 was checked against BT2026 (cell BT2026!N18332), 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.