Vietnam Tariff Intelligence

HS 9110.90.00 detail

HS code	9110.90.00
Description	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements / - Other
Unit	chiếc
Generated	05/11/2026 21:54:53
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/91109000/

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!K18345
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18345
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18345
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-MM)	0% (except MM)	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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E17672
ATIGA	2022	2022	0	AT!E17601
ATIGA	2023	2023	0	AT!F17601
ATIGA	2024	2024	0	AT!G17601
ATIGA	2025	2025	0	AT!H17601
ATIGA	2026	2026	0	AT!I17601
ATIGA	2027	2027	0	AT!J17601
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17657
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17657
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17657

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17657
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17657
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17657
VJEPA	30/12/2022 - 31/3/2023	2022	3	VJ!E17658
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17658
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17658
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17658
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17658
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17658
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17663
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17619
AIFTA	30/12/2022	2022	0	AI!F17615
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17615
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17615
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17615
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17615
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17615
VKFTA	2022	2022	0	VK!E17661
VKFTA	2023	2023	0	VK!F17661
VKFTA	2024	2024	0	VK!G17661
VKFTA	2025	2025	0	VK!H17661
VKFTA	2026	2026	0	VK!I17661
VKFTA	2027	2027	0	VK!J17661
VCFTA	2022	2022	4	VC!D17723
VCFTA	2023	2023	2	VC!E17723
VCFTA	2024	2024	0	VC!F17723

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G17723
VCFTA	2026	2026	0	VC!H17723
VCFTA	2027	2027	0	VC!I17723
VN-EAEU	2022	2022	5,5	EAV!D17701
VN-EAEU	2023	2023	3,6	EAV!E17701
VN-EAEU	2024	2024	1,8	EAV!F17701
VN-EAEU	2025	2025	0	EAV!G17701
VN-EAEU	2026	2026	0	EAV!H17701
VN-EAEU	2027	2027	0	EAV!I17701
AHKFTA	2022	2022	12	AKH!D17694
AHKFTA	2023	2023	8	AKH!E17694
AHKFTA	2024	2024	8	AKH!F17694
AHKFTA	2025	2025	4	AKH!G17694
AHKFTA	2026	2026	4	AKH!H17694
AHKFTA	2027	2027	0	AKH!I17694
EVFTA	2022	2022	10	EV-NK!D17724
EVFTA	2023	2023	6,6	EV-NK!E17724
EVFTA	2024	2024	3,3	EV-NK!F17724
EVFTA	2025	2025	0	EV-NK!G17724
EVFTA	2026	2026	0	EV-NK!H17724
EVFTA	2027	2027	0	EV-NK!I17724
UKVFTA	2022	2022	10	UKV!D17723
UKVFTA	2023	2023	6,6	UKV!E17723
UKVFTA	2024	2024	3,3	UKV!F17723
UKVFTA	2025	2025	0	UKV!G17723
UKVFTA	2026	2026	0	UKV!H17723

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I17723
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17817
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17817
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17817
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17817
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17817
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17817
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17817
RCEP A	2022	2022	18	RCEPT-A!D17686
RCEP A	2023	2023	16	RCEPT-A!E17686
RCEP A	2024	2024	14	RCEPT-A!F17686
RCEP A	2025	2025	12	RCEPT-A!G17686
RCEP A	2026	2026	10	RCEPT-A!H17686
RCEP A	2027	2027	8	RCEPT-A!I17686
RCEP B	2022	2022	18	B!D17686
RCEP B	2023	2023	16	B!E17686
RCEP B	2024	2024	14	B!F17686
RCEP B	2025	2025	12	B!G17686
RCEP B	2026	2026	10	B!H17686
RCEP B	2027	2027	8	B!I17686
RCEP C	2022	2022	18	C!D17684
RCEP C	2023	2023	16	C!E17684
RCEP C	2024	2024	14	C!F17684
RCEP C	2025	2025	12	C!G17684
RCEP C	2026	2026	10	C!H17684
RCEP C	2027	2027	8	C!I17684

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	18,2	D!D17683
RCEP D	2023	2023	16,4	D!E17683
RCEP D	2024	2024	14,5	D!F17683
RCEP D	2025	2025	12,7	D!G17683
RCEP D	2026	2026	10,9	D!H17683
RCEP D	2027	2027	9,1	D!I17683
RCEP E	2022	2022	18	E!D17687
RCEP E	2023	2023	16	E!E17687
RCEP E	2024	2024	14	E!F17687
RCEP E	2025	2025	12	E!G17687
RCEP E	2026	2026	10	E!H17687
RCEP E	2027	2027	8	E!I17687
RCEP F	2022	2022	18	F!D17686
RCEP F	2023	2023	16	F!E17686
RCEP F	2024	2024	14	F!F17686
RCEP F	2025	2025	12	F!G17686
RCEP F	2026	2026	10	F!H17686
RCEP F	2027	2027	8	F!I17686
VIFTA	2024	2024	17.1	VI!F16578
VIFTA	2025	2025	14.3	VI!G16578
VIFTA	2026	2026	11.4	VI!H16578
VIFTA	2027	2027	8.6	VI!I16578

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 9110.90.00. 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 9110.90.00 was checked against BT2026 (cell BT2026!N18345), 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.