Vietnam Tariff Intelligence

HS 9114.90.00 detail

HS code	9114.90.00
Description	Other clock or watch parts / - Other
Unit	chiếc
Generated	03/11/2026 03:17:01
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/91149000/

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!K18361
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18361
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18361
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!E17692
ATIGA	2022	2022	0	AT!E17621

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17621
ATIGA	2024	2024	0	AT!G17621
ATIGA	2025	2025	0	AT!H17621
ATIGA	2026	2026	0	AT!I17621
ATIGA	2027	2027	0	AT!J17621
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E17677
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17677
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17677
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17677
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17677
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17677
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17678
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17678
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17678
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17678
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17678
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17678
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17683
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17639
AIFTA	30/12/2022	2022	0	AI!F17635
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17635
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17635
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17635
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17635
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17635
VKFTA	2022	2022	0	VK!E17681

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17681
VKFTA	2024	2024	0	VK!G17681
VKFTA	2025	2025	0	VK!H17681
VKFTA	2026	2026	0	VK!I17681
VKFTA	2027	2027	0	VK!J17681
VCFTA	2022	2022	4	VC!D17743
VCFTA	2023	2023	2	VC!E17743
VCFTA	2024	2024	0	VC!F17743
VCFTA	2025	2025	0	VC!G17743
VCFTA	2026	2026	0	VC!H17743
VCFTA	2027	2027	0	VC!I17743
VN-EAEU	2022	2022	0	EAV!D17721
VN-EAEU	2023	2023	0	EAV!E17721
VN-EAEU	2024	2024	0	EAV!F17721
VN-EAEU	2025	2025	0	EAV!G17721
VN-EAEU	2026	2026	0	EAV!H17721
VN-EAEU	2027	2027	0	EAV!I17721
AHKFTA	2022	2022	12	AKH!D17714
AHKFTA	2023	2023	8	AKH!E17714
AHKFTA	2024	2024	8	AKH!F17714
AHKFTA	2025	2025	4	AKH!G17714
AHKFTA	2026	2026	4	AKH!H17714
AHKFTA	2027	2027	0	AKH!I17714
EVFTA	2022	2022	10	EV-NK!D17744
EVFTA	2023	2023	6,6	EV-NK!E17744
EVFTA	2024	2024	3,3	EV-NK!F17744

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17744
EVFTA	2026	2026	0	EV-NK!H17744
EVFTA	2027	2027	0	EV-NK!I17744
UKVFTA	2022	2022	10	UKV!D17743
UKVFTA	2023	2023	6,6	UKV!E17743
UKVFTA	2024	2024	3,3	UKV!F17743
UKVFTA	2025	2025	0	UKV!G17743
UKVFTA	2026	2026	0	UKV!H17743
UKVFTA	2027	2027	0	UKV!I17743
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17837
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17837
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17837
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17837
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17837
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17837
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17837
RCEP A	2022	2022	18	RCEPT-A!D17706
RCEP A	2023	2023	16	RCEPT-A!E17706
RCEP A	2024	2024	14	RCEPT-A!F17706
RCEP A	2025	2025	12	RCEPT-A!G17706
RCEP A	2026	2026	10	RCEPT-A!H17706
RCEP A	2027	2027	8	RCEPT-A!I17706
RCEP B	2022	2022	18	B!D17706
RCEP B	2023	2023	16	B!E17706
RCEP B	2024	2024	14	B!F17706
RCEP B	2025	2025	12	B!G17706

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H17706
RCEP B	2027	2027	8	B!I17706
RCEP C	2022	2022	18	C!D17704
RCEP C	2023	2023	16	C!E17704
RCEP C	2024	2024	14	C!F17704
RCEP C	2025	2025	12	C!G17704
RCEP C	2026	2026	10	C!H17704
RCEP C	2027	2027	8	C!I17704
RCEP D	2022	2022	18,2	D!D17703
RCEP D	2023	2023	16,4	D!E17703
RCEP D	2024	2024	14,5	D!F17703
RCEP D	2025	2025	12,7	D!G17703
RCEP D	2026	2026	10,9	D!H17703
RCEP D	2027	2027	9,1	D!I17703
RCEP E	2022	2022	18	E!D17707
RCEP E	2023	2023	16	E!E17707
RCEP E	2024	2024	14	E!F17707
RCEP E	2025	2025	12	E!G17707
RCEP E	2026	2026	10	E!H17707
RCEP E	2027	2027	8	E!I17707
RCEP F	2022	2022	18	F!D17706
RCEP F	2023	2023	16	F!E17706
RCEP F	2024	2024	14	F!F17706
RCEP F	2025	2025	12	F!G17706
RCEP F	2026	2026	10	F!H17706
RCEP F	2027	2027	8	F!I17706

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17.1	VI!F16594
VIFTA	2025	2025	14.3	VI!G16594
VIFTA	2026	2026	11.4	VI!H16594
VIFTA	2027	2027	8.6	VI!I16594

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 9114.90.00. 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 9114.90.00 was checked against BT2026 (cell BT2026!N18361), 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.