Vietnam Tariff Intelligence

HS 9105.21.00 detail

HS code	9105.21.00
Description	Other clocks / - Wall clocks: / - - Electrically operated
Unit	chiếc
Generated	03/11/2026 15:02:19
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/91052100/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18315
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N18315
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18315
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	5	5%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	12,5	12.5%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	13,6	13.6%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
VIFTA	14.3	14.3%	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!E17637
ATIGA	2022	2022	0	AT!E17566

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17566
ATIGA	2024	2024	0	AT!G17566
ATIGA	2025	2025	0	AT!H17566
ATIGA	2026	2026	0	AT!I17566
ATIGA	2027	2027	0	AT!J17566
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17622
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17622
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17622
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17622
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17622
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17622
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17623
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17623
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17623
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17623
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17623
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17623
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17628
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17584
AIFTA	30/12/2022	2022	0	AI!F17580
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17580
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17580
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17580
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17580
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17580
VKFTA	2022	2022	0	VK!E17626

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17626
VKFTA	2024	2024	0	VK!G17626
VKFTA	2025	2025	0	VK!H17626
VKFTA	2026	2026	0	VK!I17626
VKFTA	2027	2027	0	VK!J17626
VCFTA	2022	2022	5	VC!D17688
VCFTA	2023	2023	3	VC!E17688
VCFTA	2024	2024	0	VC!F17688
VCFTA	2025	2025	0	VC!G17688
VCFTA	2026	2026	0	VC!H17688
VCFTA	2027	2027	0	VC!I17688
VN-EAEU	2022	2022	6,8	EAV!D17666
VN-EAEU	2023	2023	4,5	EAV!E17666
VN-EAEU	2024	2024	2,3	EAV!F17666
VN-EAEU	2025	2025	0	EAV!G17666
VN-EAEU	2026	2026	0	EAV!H17666
VN-EAEU	2027	2027	0	EAV!I17666
AHKFTA	2022	2022	15	AKH!D17659
AHKFTA	2023	2023	10	AKH!E17659
AHKFTA	2024	2024	10	AKH!F17659
AHKFTA	2025	2025	5	AKH!G17659
AHKFTA	2026	2026	5	AKH!H17659
AHKFTA	2027	2027	0	AKH!I17659
EVFTA	2022	2022	12,5	EV-NK!D17689
EVFTA	2023	2023	8,3	EV-NK!E17689
EVFTA	2024	2024	4,1	EV-NK!F17689

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17689
EVFTA	2026	2026	0	EV-NK!H17689
EVFTA	2027	2027	0	EV-NK!I17689
UKVFTA	2022	2022	12,5	UKV!D17688
UKVFTA	2023	2023	8,3	UKV!E17688
UKVFTA	2024	2024	4,1	UKV!F17688
UKVFTA	2025	2025	0	UKV!G17688
UKVFTA	2026	2026	0	UKV!H17688
UKVFTA	2027	2027	0	UKV!I17688
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17782
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17782
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17782
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17782
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17782
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17782
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17782
RCEP A	2022	2022	22,5	RCEPT-A!D17651
RCEP A	2023	2023	20	RCEPT-A!E17651
RCEP A	2024	2024	17,5	RCEPT-A!F17651
RCEP A	2025	2025	15	RCEPT-A!G17651
RCEP A	2026	2026	12,5	RCEPT-A!H17651
RCEP A	2027	2027	10	RCEPT-A!I17651
RCEP B	2022	2022	22,5	B!D17651
RCEP B	2023	2023	20	B!E17651
RCEP B	2024	2024	17,5	B!F17651
RCEP B	2025	2025	15	B!G17651

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	12,5	B!H17651
RCEP B	2027	2027	10	B!I17651
RCEP C	2022	2022	22,5	C!D17649
RCEP C	2023	2023	20	C!E17649
RCEP C	2024	2024	17,5	C!F17649
RCEP C	2025	2025	15	C!G17649
RCEP C	2026	2026	12,5	C!H17649
RCEP C	2027	2027	10	C!I17649
RCEP D	2022	2022	22,7	D!D17648
RCEP D	2023	2023	20,5	D!E17648
RCEP D	2024	2024	18,2	D!F17648
RCEP D	2025	2025	15,9	D!G17648
RCEP D	2026	2026	13,6	D!H17648
RCEP D	2027	2027	11,4	D!I17648
RCEP E	2022	2022	22,5	E!D17652
RCEP E	2023	2023	20	E!E17652
RCEP E	2024	2024	17,5	E!F17652
RCEP E	2025	2025	15	E!G17652
RCEP E	2026	2026	12,5	E!H17652
RCEP E	2027	2027	10	E!I17652
RCEP F	2022	2022	22,5	F!D17651
RCEP F	2023	2023	20	F!E17651
RCEP F	2024	2024	17,5	F!F17651
RCEP F	2025	2025	15	F!G17651
RCEP F	2026	2026	12,5	F!H17651
RCEP F	2027	2027	10	F!I17651

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	21.4	VI!F16548
VIFTA	2025	2025	17.9	VI!G16548
VIFTA	2026	2026	14.3	VI!H16548
VIFTA	2027	2027	10.7	VI!I16548

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 9105.21.00. 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 25% for 9105.21.00 was checked against BT2026 (cell BT2026!N18315), 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.