Vietnam Tariff Intelligence

HS 9107.00.00 detail

HS code	9107.00.00
Description	Time switches with clock or watch movement or with synchronous motor
Unit	chiếc
Generated	04/11/2026 17:31:29
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/91070000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18329
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18329
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18329
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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
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
VIFTA	2.9	2.9%	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!E17653
ATIGA	2022	2022	0	AT!E17582

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17582
ATIGA	2024	2024	0	AT!G17582
ATIGA	2025	2025	0	AT!H17582
ATIGA	2026	2026	0	AT!I17582
ATIGA	2027	2027	0	AT!J17582
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17638
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17638
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17638
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17638
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17638
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17638
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17639
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17639
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17639
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17639
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17639
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17639
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17644
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17600
AIFTA	30/12/2022	2022	0	AI!F17596
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17596
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17596
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17596
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17596
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17596
VKFTA	2022	2022	0	VK!E17642

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17642
VKFTA	2024	2024	0	VK!G17642
VKFTA	2025	2025	0	VK!H17642
VKFTA	2026	2026	0	VK!I17642
VKFTA	2027	2027	0	VK!J17642
VCFTA	2022	2022	5	VC!D17704
VCFTA	2023	2023	5	VC!E17704
VCFTA	2024	2024	0	VC!F17704
VCFTA	2025	2025	0	VC!G17704
VCFTA	2026	2026	0	VC!H17704
VCFTA	2027	2027	0	VC!I17704
VN-EAEU	2022	2022	0	EAV!D17682
VN-EAEU	2023	2023	0	EAV!E17682
VN-EAEU	2024	2024	0	EAV!F17682
VN-EAEU	2025	2025	0	EAV!G17682
VN-EAEU	2026	2026	0	EAV!H17682
VN-EAEU	2027	2027	0	EAV!I17682
AHKFTA	2022	2022	0	AKH!D17675
AHKFTA	2023	2023	0	AKH!E17675
AHKFTA	2024	2024	0	AKH!F17675
AHKFTA	2025	2025	0	AKH!G17675
AHKFTA	2026	2026	0	AKH!H17675
AHKFTA	2027	2027	0	AKH!I17675
EVFTA	2022	2022	0	EV-NK!D17705
EVFTA	2023	2023	0	EV-NK!E17705
EVFTA	2024	2024	0	EV-NK!F17705

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17705
EVFTA	2026	2026	0	EV-NK!H17705
EVFTA	2027	2027	0	EV-NK!I17705
UKVFTA	2022	2022	0	UKV!D17704
UKVFTA	2023	2023	0	UKV!E17704
UKVFTA	2024	2024	0	UKV!F17704
UKVFTA	2025	2025	0	UKV!G17704
UKVFTA	2026	2026	0	UKV!H17704
UKVFTA	2027	2027	0	UKV!I17704
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17798
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17798
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17798
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17798
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17798
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17798
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17798
RCEP A	2022	2022	0	RCEPT-A!D17667
RCEP A	2023	2023	0	RCEPT-A!E17667
RCEP A	2024	2024	0	RCEPT-A!F17667
RCEP A	2025	2025	0	RCEPT-A!G17667
RCEP A	2026	2026	0	RCEPT-A!H17667
RCEP A	2027	2027	0	RCEPT-A!I17667
RCEP B	2022	2022	0	B!D17667
RCEP B	2023	2023	0	B!E17667
RCEP B	2024	2024	0	B!F17667
RCEP B	2025	2025	0	B!G17667

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17667
RCEP B	2027	2027	0	B!I17667
RCEP C	2022	2022	0	C!D17665
RCEP C	2023	2023	0	C!E17665
RCEP C	2024	2024	0	C!F17665
RCEP C	2025	2025	0	C!G17665
RCEP C	2026	2026	0	C!H17665
RCEP C	2027	2027	0	C!I17665
RCEP D	2022	2022	0	D!D17664
RCEP D	2023	2023	0	D!E17664
RCEP D	2024	2024	0	D!F17664
RCEP D	2025	2025	0	D!G17664
RCEP D	2026	2026	0	D!H17664
RCEP D	2027	2027	0	D!I17664
RCEP E	2022	2022	0	E!D17668
RCEP E	2023	2023	0	E!E17668
RCEP E	2024	2024	0	E!F17668
RCEP E	2025	2025	0	E!G17668
RCEP E	2026	2026	0	E!H17668
RCEP E	2027	2027	0	E!I17668
RCEP F	2022	2022	0	F!D17667
RCEP F	2023	2023	0	F!E17667
RCEP F	2024	2024	0	F!F17667
RCEP F	2025	2025	0	F!G17667
RCEP F	2026	2026	0	F!H17667
RCEP F	2027	2027	0	F!I17667

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	4.3	VI!F16562
VIFTA	2025	2025	3.6	VI!G16562
VIFTA	2026	2026	2.9	VI!H16562
VIFTA	2027	2027	2.1	VI!I16562

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 9107.00.00. 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 5% for 9107.00.00 was checked against BT2026 (cell BT2026!N18329), 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.