Vietnam Tariff Intelligence

HS 9108.12.00 detail

HS code	9108.12.00
Description	Watch movements, complete and assembled / - Electrically operated: / - - With opto-electronic display only
Unit	chiếc
Generated	04/11/2026 11:18:11
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/91081200/

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!K18333
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18333
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18333
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	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!E17658
ATIGA	2022	2022	0	AT!E17587

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17587
ATIGA	2024	2024	0	AT!G17587
ATIGA	2025	2025	0	AT!H17587
ATIGA	2026	2026	0	AT!I17587
ATIGA	2027	2027	0	AT!J17587
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17643
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17643
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17643
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17643
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17643
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17643
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E17644
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F17644
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17644
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17644
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17644
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17644
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17649
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17605
AIFTA	30/12/2022	2022	0	AI!F17601
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17601
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17601
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17601
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17601
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17601
VKFTA	2022	2022	0	VK!E17647

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17647
VKFTA	2024	2024	0	VK!G17647
VKFTA	2025	2025	0	VK!H17647
VKFTA	2026	2026	0	VK!I17647
VKFTA	2027	2027	0	VK!J17647
VCFTA	2022	2022	4	VC!D17709
VCFTA	2023	2023	2	VC!E17709
VCFTA	2024	2024	0	VC!F17709
VCFTA	2025	2025	0	VC!G17709
VCFTA	2026	2026	0	VC!H17709
VCFTA	2027	2027	0	VC!I17709
VN-EAEU	2022	2022	5,5	EAV!D17687
VN-EAEU	2023	2023	3,6	EAV!E17687
VN-EAEU	2024	2024	1,8	EAV!F17687
VN-EAEU	2025	2025	0	EAV!G17687
VN-EAEU	2026	2026	0	EAV!H17687
VN-EAEU	2027	2027	0	EAV!I17687
AHKFTA	2022	2022	12	AKH!D17680
AHKFTA	2023	2023	8	AKH!E17680
AHKFTA	2024	2024	8	AKH!F17680
AHKFTA	2025	2025	4	AKH!G17680
AHKFTA	2026	2026	4	AKH!H17680
AHKFTA	2027	2027	0	AKH!I17680
EVFTA	2022	2022	10	EV-NK!D17710
EVFTA	2023	2023	6,6	EV-NK!E17710
EVFTA	2024	2024	3,3	EV-NK!F17710

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17710
EVFTA	2026	2026	0	EV-NK!H17710
EVFTA	2027	2027	0	EV-NK!I17710
UKVFTA	2022	2022	10	UKV!D17709
UKVFTA	2023	2023	6,6	UKV!E17709
UKVFTA	2024	2024	3,3	UKV!F17709
UKVFTA	2025	2025	0	UKV!G17709
UKVFTA	2026	2026	0	UKV!H17709
UKVFTA	2027	2027	0	UKV!I17709
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17803
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17803
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17803
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17803
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17803
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17803
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17803
RCEP A	2022	2022	18	RCEPT-A!D17672
RCEP A	2023	2023	16	RCEPT-A!E17672
RCEP A	2024	2024	14	RCEPT-A!F17672
RCEP A	2025	2025	12	RCEPT-A!G17672
RCEP A	2026	2026	10	RCEPT-A!H17672
RCEP A	2027	2027	8	RCEPT-A!I17672
RCEP B	2022	2022	18	B!D17672
RCEP B	2023	2023	16	B!E17672
RCEP B	2024	2024	14	B!F17672
RCEP B	2025	2025	12	B!G17672

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	10	B!H17672
RCEP B	2027	2027	8	B!I17672
RCEP C	2022	2022	18	C!D17670
RCEP C	2023	2023	16	C!E17670
RCEP C	2024	2024	14	C!F17670
RCEP C	2025	2025	12	C!G17670
RCEP C	2026	2026	10	C!H17670
RCEP C	2027	2027	8	C!I17670
RCEP D	2022	2022	18,2	D!D17669
RCEP D	2023	2023	16,4	D!E17669
RCEP D	2024	2024	14,5	D!F17669
RCEP D	2025	2025	12,7	D!G17669
RCEP D	2026	2026	10,9	D!H17669
RCEP D	2027	2027	9,1	D!I17669
RCEP E	2022	2022	18	E!D17673
RCEP E	2023	2023	16	E!E17673
RCEP E	2024	2024	14	E!F17673
RCEP E	2025	2025	12	E!G17673
RCEP E	2026	2026	10	E!H17673
RCEP E	2027	2027	8	E!I17673
RCEP F	2022	2022	18	F!D17672
RCEP F	2023	2023	16	F!E17672
RCEP F	2024	2024	14	F!F17672
RCEP F	2025	2025	12	F!G17672
RCEP F	2026	2026	10	F!H17672
RCEP F	2027	2027	8	F!I17672

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	18	VI!F16566
VIFTA	2025	2025	16	VI!G16566
VIFTA	2026	2026	14	VI!H16566
VIFTA	2027	2027	12	VI!I16566

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 9108.12.00. 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 9108.12.00 was checked against BT2026 (cell BT2026!N18333), 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.