Vietnam Tariff Intelligence

HS 9102.99.00 detail

HS code	9102.99.00
Description	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01 / - Other: / - - Other
Unit	chiếc
Generated	31/10/2026 11:55:02
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/91029900/

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!K18303
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N18303
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18303
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
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
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
EVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	2,5	2.5%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/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!E17622
ATIGA	2022	2022	0	AT!E17551

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17551
ATIGA	2024	2024	0	AT!G17551
ATIGA	2025	2025	0	AT!H17551
ATIGA	2026	2026	0	AT!I17551
ATIGA	2027	2027	0	AT!J17551
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E17607
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17607
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17607
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17607
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17607
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17607
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17608
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17608
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17608
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17608
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17608
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17608
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17613
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17569
AIFTA	30/12/2022	2022	0	AI!F17565
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17565
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17565
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17565
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17565
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17565
VKFTA	2022	2022	0	VK!E17611

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17611
VKFTA	2024	2024	0	VK!G17611
VKFTA	2025	2025	0	VK!H17611
VKFTA	2026	2026	0	VK!I17611
VKFTA	2027	2027	0	VK!J17611
VCFTA	2022	2022	4	VC!D17673
VCFTA	2023	2023	2	VC!E17673
VCFTA	2024	2024	0	VC!F17673
VCFTA	2025	2025	0	VC!G17673
VCFTA	2026	2026	0	VC!H17673
VCFTA	2027	2027	0	VC!I17673
VN-EAEU	2022	2022	0	EAV!D17651
VN-EAEU	2023	2023	0	EAV!E17651
VN-EAEU	2024	2024	0	EAV!F17651
VN-EAEU	2025	2025	0	EAV!G17651
VN-EAEU	2026	2026	0	EAV!H17651
VN-EAEU	2027	2027	0	EAV!I17651
AHKFTA	2022	2022	12	AKH!D17644
AHKFTA	2023	2023	8	AKH!E17644
AHKFTA	2024	2024	8	AKH!F17644
AHKFTA	2025	2025	4	AKH!G17644
AHKFTA	2026	2026	4	AKH!H17644
AHKFTA	2027	2027	0	AKH!I17644
EVFTA	2022	2022	12,5	EV-NK!D17674
EVFTA	2023	2023	10	EV-NK!E17674
EVFTA	2024	2024	7,5	EV-NK!F17674

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	5	EV-NK!G17674
EVFTA	2026	2026	2,5	EV-NK!H17674
EVFTA	2027	2027	0	EV-NK!I17674
UKVFTA	2022	2022	12,5	UKV!D17673
UKVFTA	2023	2023	10	UKV!E17673
UKVFTA	2024	2024	7,5	UKV!F17673
UKVFTA	2025	2025	5	UKV!G17673
UKVFTA	2026	2026	2,5	UKV!H17673
UKVFTA	2027	2027	0	UKV!I17673
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17767
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17767
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17767
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17767
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17767
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17767
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17767
RCEP A	2022	2022	0	RCEPT-A!D17636
RCEP A	2023	2023	0	RCEPT-A!E17636
RCEP A	2024	2024	0	RCEPT-A!F17636
RCEP A	2025	2025	0	RCEPT-A!G17636
RCEP A	2026	2026	0	RCEPT-A!H17636
RCEP A	2027	2027	0	RCEPT-A!I17636
RCEP B	2022	2022	0	B!D17636
RCEP B	2023	2023	0	B!E17636
RCEP B	2024	2024	0	B!F17636
RCEP B	2025	2025	0	B!G17636

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17636
RCEP B	2027	2027	0	B!I17636
RCEP C	2022	2022	0	C!D17634
RCEP C	2023	2023	0	C!E17634
RCEP C	2024	2024	0	C!F17634
RCEP C	2025	2025	0	C!G17634
RCEP C	2026	2026	0	C!H17634
RCEP C	2027	2027	0	C!I17634
RCEP D	2022	2022	0	D!D17633
RCEP D	2023	2023	0	D!E17633
RCEP D	2024	2024	0	D!F17633
RCEP D	2025	2025	0	D!G17633
RCEP D	2026	2026	0	D!H17633
RCEP D	2027	2027	0	D!I17633
RCEP E	2022	2022	0	E!D17637
RCEP E	2023	2023	0	E!E17637
RCEP E	2024	2024	0	E!F17637
RCEP E	2025	2025	0	E!G17637
RCEP E	2026	2026	0	E!H17637
RCEP E	2027	2027	0	E!I17637
RCEP F	2022	2022	0	F!D17636
RCEP F	2023	2023	0	F!E17636
RCEP F	2024	2024	0	F!F17636
RCEP F	2025	2025	0	F!G17636
RCEP F	2026	2026	0	F!H17636
RCEP F	2027	2027	0	F!I17636

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	18	VI!F16536
VIFTA	2025	2025	16	VI!G16536
VIFTA	2026	2026	14	VI!H16536
VIFTA	2027	2027	12	VI!I16536

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 9102.99.00. 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 9102.99.00 was checked against BT2026 (cell BT2026!N18303), 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.