Vietnam Tariff Intelligence

HS 9104.00.90 detail

HS code	9104.00.90
Description	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels / - Other
Unit	chiếc
Generated	04/11/2026 06:42:27
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/91040090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K18309
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N18309
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18309
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	0	0%	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!E17630
ATIGA	2022	2022	0	AT!E17559

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F17559
ATIGA	2024	2024	0	AT!G17559
ATIGA	2025	2025	0	AT!H17559
ATIGA	2026	2026	0	AT!I17559
ATIGA	2027	2027	0	AT!J17559
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17615
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17615
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17615
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17615
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17615
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17615
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17616
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17616
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17616
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17616
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17616
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17616
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17621
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17577
AIFTA	30/12/2022	2022	0	AI!F17573
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17573
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17573
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17573
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17573
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17573
VKFTA	2022	2022	0	VK!E17619

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F17619
VKFTA	2024	2024	0	VK!G17619
VKFTA	2025	2025	0	VK!H17619
VKFTA	2026	2026	0	VK!I17619
VKFTA	2027	2027	0	VK!J17619
VCFTA	2022	2022	0	VC!D17681
VCFTA	2023	2023	0	VC!E17681
VCFTA	2024	2024	0	VC!F17681
VCFTA	2025	2025	0	VC!G17681
VCFTA	2026	2026	0	VC!H17681
VCFTA	2027	2027	0	VC!I17681
VN-EAEU	2022	2022	0	EAV!D17659
VN-EAEU	2023	2023	0	EAV!E17659
VN-EAEU	2024	2024	0	EAV!F17659
VN-EAEU	2025	2025	0	EAV!G17659
VN-EAEU	2026	2026	0	EAV!H17659
VN-EAEU	2027	2027	0	EAV!I17659
AHKFTA	2022	2022	0	AKH!D17652
AHKFTA	2023	2023	0	AKH!E17652
AHKFTA	2024	2024	0	AKH!F17652
AHKFTA	2025	2025	0	AKH!G17652
AHKFTA	2026	2026	0	AKH!H17652
AHKFTA	2027	2027	0	AKH!I17652
EVFTA	2022	2022	0	EV-NK!D17682
EVFTA	2023	2023	0	EV-NK!E17682
EVFTA	2024	2024	0	EV-NK!F17682

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G17682
EVFTA	2026	2026	0	EV-NK!H17682
EVFTA	2027	2027	0	EV-NK!I17682
UKVFTA	2022	2022	0	UKV!D17681
UKVFTA	2023	2023	0	UKV!E17681
UKVFTA	2024	2024	0	UKV!F17681
UKVFTA	2025	2025	0	UKV!G17681
UKVFTA	2026	2026	0	UKV!H17681
UKVFTA	2027	2027	0	UKV!I17681
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17775
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17775
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17775
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17775
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17775
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17775
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17775
RCEP A	2022	2022	0	RCEPT-A!D17644
RCEP A	2023	2023	0	RCEPT-A!E17644
RCEP A	2024	2024	0	RCEPT-A!F17644
RCEP A	2025	2025	0	RCEPT-A!G17644
RCEP A	2026	2026	0	RCEPT-A!H17644
RCEP A	2027	2027	0	RCEPT-A!I17644
RCEP B	2022	2022	0	B!D17644
RCEP B	2023	2023	0	B!E17644
RCEP B	2024	2024	0	B!F17644
RCEP B	2025	2025	0	B!G17644

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H17644
RCEP B	2027	2027	0	B!I17644
RCEP C	2022	2022	0	C!D17642
RCEP C	2023	2023	0	C!E17642
RCEP C	2024	2024	0	C!F17642
RCEP C	2025	2025	0	C!G17642
RCEP C	2026	2026	0	C!H17642
RCEP C	2027	2027	0	C!I17642
RCEP D	2022	2022	0	D!D17641
RCEP D	2023	2023	0	D!E17641
RCEP D	2024	2024	0	D!F17641
RCEP D	2025	2025	0	D!G17641
RCEP D	2026	2026	0	D!H17641
RCEP D	2027	2027	0	D!I17641
RCEP E	2022	2022	0	E!D17645
RCEP E	2023	2023	0	E!E17645
RCEP E	2024	2024	0	E!F17645
RCEP E	2025	2025	0	E!G17645
RCEP E	2026	2026	0	E!H17645
RCEP E	2027	2027	0	E!I17645
RCEP F	2022	2022	0	F!D17644
RCEP F	2023	2023	0	F!E17644
RCEP F	2024	2024	0	F!F17644
RCEP F	2025	2025	0	F!G17644
RCEP F	2026	2026	0	F!H17644
RCEP F	2027	2027	0	F!I17644

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F16542
VIFTA	2025	2025	0	VI!G16542
VIFTA	2026	2026	0	VI!H16542
VIFTA	2027	2027	0	VI!I16542

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 9104.00 has 2 lines; 9104.00.90 is distinguished from its siblings by: Other.	9104.00.10 For vehicles	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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
HS-005	BLUE	Chapter 98 equivalent exists	9104.00.90 corresponds to Chapter 98 code 9849.39.90 (specific MFN: 0%). Applies only if Chapter 98 conditions are met.	- - Loại khác	26/2023/NĐ-CP	Read the Chapter 98 conditions (Decree 26/2023/NĐ-CP as amended).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 9104.00.90. 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 0% for 9104.00.90 was checked against BT2026 (cell BT2026!N18309), 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.