Vietnam Tariff Intelligence

HS 9106.10.00 detail

HS code	9106.10.00
Description	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders) / - Time-registers; time-recorders
Unit	chiếc
Generated	20/11/2026 06:38:09
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://www.vietnamtariff.com/hs-code/91061000/

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!K18325
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N18325
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q18325
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
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!E17648

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E17577
ATIGA	2023	2023	0	AT!F17577
ATIGA	2024	2024	0	AT!G17577
ATIGA	2025	2025	0	AT!H17577
ATIGA	2026	2026	0	AT!I17577
ATIGA	2027	2027	0	AT!J17577
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E17633
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F17633
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G17633
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H17633
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I17633
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J17633
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E17634
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F17634
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G17634
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H17634
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I17634
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J17634
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F17639
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H17595
AIFTA	30/12/2022	2022	0	AI!F17591
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G17591
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H17591
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I17591
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J17591
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K17591

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E17637
VKFTA	2023	2023	0	VK!F17637
VKFTA	2024	2024	0	VK!G17637
VKFTA	2025	2025	0	VK!H17637
VKFTA	2026	2026	0	VK!I17637
VKFTA	2027	2027	0	VK!J17637
VCFTA	2022	2022	5	VC!D17699
VCFTA	2023	2023	5	VC!E17699
VCFTA	2024	2024	0	VC!F17699
VCFTA	2025	2025	0	VC!G17699
VCFTA	2026	2026	0	VC!H17699
VCFTA	2027	2027	0	VC!I17699
VN-EAEU	2022	2022	0	EAV!D17677
VN-EAEU	2023	2023	0	EAV!E17677
VN-EAEU	2024	2024	0	EAV!F17677
VN-EAEU	2025	2025	0	EAV!G17677
VN-EAEU	2026	2026	0	EAV!H17677
VN-EAEU	2027	2027	0	EAV!I17677
AHKFTA	2022	2022	0	AKH!D17670
AHKFTA	2023	2023	0	AKH!E17670
AHKFTA	2024	2024	0	AKH!F17670
AHKFTA	2025	2025	0	AKH!G17670
AHKFTA	2026	2026	0	AKH!H17670
AHKFTA	2027	2027	0	AKH!I17670
EVFTA	2022	2022	0	EV-NK!D17700
EVFTA	2023	2023	0	EV-NK!E17700

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F17700
EVFTA	2025	2025	0	EV-NK!G17700
EVFTA	2026	2026	0	EV-NK!H17700
EVFTA	2027	2027	0	EV-NK!I17700
UKVFTA	2022	2022	0	UKV!D17699
UKVFTA	2023	2023	0	UKV!E17699
UKVFTA	2024	2024	0	UKV!F17699
UKVFTA	2025	2025	0	UKV!G17699
UKVFTA	2026	2026	0	UKV!H17699
UKVFTA	2027	2027	0	UKV!I17699
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D17793
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E17793
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F17793
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G17793
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H17793
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I17793
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J17793
RCEP A	2022	2022	0	RCEPT-A!D17662
RCEP A	2023	2023	0	RCEPT-A!E17662
RCEP A	2024	2024	0	RCEPT-A!F17662
RCEP A	2025	2025	0	RCEPT-A!G17662
RCEP A	2026	2026	0	RCEPT-A!H17662
RCEP A	2027	2027	0	RCEPT-A!I17662
RCEP B	2022	2022	0	B!D17662
RCEP B	2023	2023	0	B!E17662
RCEP B	2024	2024	0	B!F17662

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G17662
RCEP B	2026	2026	0	B!H17662
RCEP B	2027	2027	0	B!I17662
RCEP C	2022	2022	0	C!D17660
RCEP C	2023	2023	0	C!E17660
RCEP C	2024	2024	0	C!F17660
RCEP C	2025	2025	0	C!G17660
RCEP C	2026	2026	0	C!H17660
RCEP C	2027	2027	0	C!I17660
RCEP D	2022	2022	0	D!D17659
RCEP D	2023	2023	0	D!E17659
RCEP D	2024	2024	0	D!F17659
RCEP D	2025	2025	0	D!G17659
RCEP D	2026	2026	0	D!H17659
RCEP D	2027	2027	0	D!I17659
RCEP E	2022	2022	0	E!D17663
RCEP E	2023	2023	0	E!E17663
RCEP E	2024	2024	0	E!F17663
RCEP E	2025	2025	0	E!G17663
RCEP E	2026	2026	0	E!H17663
RCEP E	2027	2027	0	E!I17663
RCEP F	2022	2022	0	F!D17662
RCEP F	2023	2023	0	F!E17662
RCEP F	2024	2024	0	F!F17662
RCEP F	2025	2025	0	F!G17662
RCEP F	2026	2026	0	F!H17662

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I17662
VIFTA	2024	2024	4,3	VI!F16558
VIFTA	2025	2025	3.6	VI!G16558
VIFTA	2026	2026	2.9	VI!H16558
VIFTA	2027	2027	2.1	VI!I16558

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 9106.10.00. 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 9106.10.00 was checked against BT2026 (cell BT2026!N18325), 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.