Vietnam Tariff Intelligence

Detalle del SA 0602.10.90

Código SA	0602.10.90
Descripción	Other live plants (including their roots), cuttings and slips; mushroom spawn / - Unrooted cuttings and slips: / - - Other
Unidad	kg/cành
Generado	02/11/2026 14:59:13
Versión de datos	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/06021090/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K991
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N991
IVA	*/5/8/10	* / 5 / 8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q991
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) – 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
ACFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Anexo A)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo B)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo C)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo D)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo E)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Anexo F)	0	0%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/NĐ-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Sin datos
VN-EAEU	*	* no elegible	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E978
ATIGA	2022	2022	0	AT!E979
ATIGA	2023	2023	0	AT!F979
ATIGA	2024	2024	0	AT!G979
ATIGA	2025	2025	0	AT!H979
ATIGA	2026	2026	0	AT!I979
ATIGA	2027	2027	0	AT!J979
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E981
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F981
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G981

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H981
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I981
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J981
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E983
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F983
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G983
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H983
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I983
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J983
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F985
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H980
AIFTA	30/12/2022	2022	0	AI!F981
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G981
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H981
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I981
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J981
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K981
VKFTA	2022	2022	0	VK!E979
VKFTA	2023	2023	0	VK!F979
VKFTA	2024	2024	0	VK!G979
VKFTA	2025	2025	0	VK!H979
VKFTA	2026	2026	0	VK!I979
VKFTA	2027	2027	0	VK!J979
VCFTA	2022	2022	0	VC!D990
VCFTA	2023	2023	0	VC!E990
VCFTA	2024	2024	0	VC!F990

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2025	2025	0	VC!G990
VCFTA	2026	2026	0	VC!H990
VCFTA	2027	2027	0	VC!I990
VN-EAEU	2022	2022	*	EAV!D987
VN-EAEU	2023	2023	*	EAV!E987
VN-EAEU	2024	2024	*	EAV!F987
VN-EAEU	2025	2025	*	EAV!G987
VN-EAEU	2026	2026	*	EAV!H987
VN-EAEU	2027	2027	*	EAV!I987
AHKFTA	2022	2022	0	AKH!D996
AHKFTA	2023	2023	0	AKH!E996
AHKFTA	2024	2024	0	AKH!F996
AHKFTA	2025	2025	0	AKH!G996
AHKFTA	2026	2026	0	AKH!H996
AHKFTA	2027	2027	0	AKH!I996
EVFTA	2022	2022	0	EV-NK!D980
EVFTA	2023	2023	0	EV-NK!E980
EVFTA	2024	2024	0	EV-NK!F980
EVFTA	2025	2025	0	EV-NK!G980
EVFTA	2026	2026	0	EV-NK!H980
EVFTA	2027	2027	0	EV-NK!I980
UKVFTA	2022	2022	0	UKV!D982
UKVFTA	2023	2023	0	UKV!E982
UKVFTA	2024	2024	0	UKV!F982
UKVFTA	2025	2025	0	UKV!G982
UKVFTA	2026	2026	0	UKV!H982

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2027	2027	0	UKV!I982
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D980
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E980
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F980
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G980
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H980
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I980
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J980
RCEP A	2022	2022	0	RCEPT-A!D983
RCEP A	2023	2023	0	RCEPT-A!E983
RCEP A	2024	2024	0	RCEPT-A!F983
RCEP A	2025	2025	0	RCEPT-A!G983
RCEP A	2026	2026	0	RCEPT-A!H983
RCEP A	2027	2027	0	RCEPT-A!I983
RCEP B	2022	2022	0	B!D983
RCEP B	2023	2023	0	B!E983
RCEP B	2024	2024	0	B!F983
RCEP B	2025	2025	0	B!G983
RCEP B	2026	2026	0	B!H983
RCEP B	2027	2027	0	B!I983
RCEP C	2022	2022	0	C!D983
RCEP C	2023	2023	0	C!E983
RCEP C	2024	2024	0	C!F983
RCEP C	2025	2025	0	C!G983
RCEP C	2026	2026	0	C!H983
RCEP C	2027	2027	0	C!I983

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2022	2022	0	D!D983
RCEP D	2023	2023	0	D!E983
RCEP D	2024	2024	0	D!F983
RCEP D	2025	2025	0	D!G983
RCEP D	2026	2026	0	D!H983
RCEP D	2027	2027	0	D!I983
RCEP E	2022	2022	0	E!D983
RCEP E	2023	2023	0	E!E983
RCEP E	2024	2024	0	E!F983
RCEP E	2025	2025	0	E!G983
RCEP E	2026	2026	0	E!H983
RCEP E	2027	2027	0	E!I983
RCEP F	2022	2022	0	F!D983
RCEP F	2023	2023	0	F!E983
RCEP F	2024	2024	0	F!F983
RCEP F	2025	2025	0	F!G983
RCEP F	2026	2026	0	F!H983
RCEP F	2027	2027	0	F!I983
VIFTA	2024	2024	0	VI!F949
VIFTA	2025	2025	0	VI!G949
VIFTA	2026	2026	0	VI!H949
VIFTA	2027	2027	0	VI!I949

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada

DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-002	ORANGE	Licence / controlled list	Item policy references a controlled list (source, Vietnamese): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrumento citado en la fuente; vigencia no verificada
DOC-003	YELLOW	Quarantine	Item policy (source, Vietnamese): Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)		01/2024/TT-BNNPTNT	Register for animal/plant quarantine as required.	Instrumento citado en la fuente; vigencia no verificada
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0602.10 has 3 lines; 0602.10.90 is distinguished from its siblings by: Other.	0602.10.10 Of orchids; 0602.10.20 Of rubber trees	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado – requiere comprobación
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.	No verificado – requiere comprobación
TAX-001	YELLOW	Several VAT rates	The VAT column shows "*/5/8/10".		181/2025/NĐ-CP	Determine the VAT rate by the nature of goods and reduction rules (174/2025/NĐ-CP, Annex I/II).	No verificado – requiere comprobación
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0602.10.90. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado – requiere comprobación
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 0602.10.90 was checked against BT2026 (cell BT2026!N991), 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.	Cotejado con el archivo arancelario de origen

Política de la partida

Política de la partida
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

Política de la partida
Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)
Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)
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Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.