Vietnam Tariff Intelligence

HS 0602.10.10 detail

HS code	0602.10.10
Description	Other live plants (including their roots), cuttings and slips; mushroom spawn / - Unrooted cuttings and slips: / - - Of orchids
Unit	kg/cành
Generated	09/11/2026 13:49:09
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://vietnamtariff.com/hs-code/06021010/

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!K989
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N989
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q989
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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-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
VN-EAEU	*	* not eligible	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E976
ATIGA	2022	2022	0	AT!E977
ATIGA	2023	2023	0	AT!F977
ATIGA	2024	2024	0	AT!G977
ATIGA	2025	2025	0	AT!H977
ATIGA	2026	2026	0	AT!I977
ATIGA	2027	2027	0	AT!J977
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E979
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F979
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G979

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H979
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I979
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J979
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E981
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F981
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G981
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H981
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I981
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J981
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F983
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H978
AIFTA	30/12/2022	2022	0	AI!F979
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G979
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H979
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I979
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J979
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K979
VKFTA	2022	2022	0	VK!E977
VKFTA	2023	2023	0	VK!F977
VKFTA	2024	2024	0	VK!G977
VKFTA	2025	2025	0	VK!H977
VKFTA	2026	2026	0	VK!I977
VKFTA	2027	2027	0	VK!J977
VCFTA	2022	2022	0	VC!D988
VCFTA	2023	2023	0	VC!E988
VCFTA	2024	2024	0	VC!F988

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G988
VCFTA	2026	2026	0	VC!H988
VCFTA	2027	2027	0	VC!I988
VN-EAEU	2022	2022	*	EAV!D985
VN-EAEU	2023	2023	*	EAV!E985
VN-EAEU	2024	2024	*	EAV!F985
VN-EAEU	2025	2025	*	EAV!G985
VN-EAEU	2026	2026	*	EAV!H985
VN-EAEU	2027	2027	*	EAV!I985
AHKFTA	2022	2022	0	AKH!D994
AHKFTA	2023	2023	0	AKH!E994
AHKFTA	2024	2024	0	AKH!F994
AHKFTA	2025	2025	0	AKH!G994
AHKFTA	2026	2026	0	AKH!H994
AHKFTA	2027	2027	0	AKH!I994
EVFTA	2022	2022	0	EV-NK!D978
EVFTA	2023	2023	0	EV-NK!E978
EVFTA	2024	2024	0	EV-NK!F978
EVFTA	2025	2025	0	EV-NK!G978
EVFTA	2026	2026	0	EV-NK!H978
EVFTA	2027	2027	0	EV-NK!I978
UKVFTA	2022	2022	0	UKV!D980
UKVFTA	2023	2023	0	UKV!E980
UKVFTA	2024	2024	0	UKV!F980
UKVFTA	2025	2025	0	UKV!G980
UKVFTA	2026	2026	0	UKV!H980

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I980
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D978
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E978
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F978
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G978
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H978
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I978
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J978
RCEP A	2022	2022	0	RCEPT-A!D981
RCEP A	2023	2023	0	RCEPT-A!E981
RCEP A	2024	2024	0	RCEPT-A!F981
RCEP A	2025	2025	0	RCEPT-A!G981
RCEP A	2026	2026	0	RCEPT-A!H981
RCEP A	2027	2027	0	RCEPT-A!I981
RCEP B	2022	2022	0	B!D981
RCEP B	2023	2023	0	B!E981
RCEP B	2024	2024	0	B!F981
RCEP B	2025	2025	0	B!G981
RCEP B	2026	2026	0	B!H981
RCEP B	2027	2027	0	B!I981
RCEP C	2022	2022	0	C!D981
RCEP C	2023	2023	0	C!E981
RCEP C	2024	2024	0	C!F981
RCEP C	2025	2025	0	C!G981
RCEP C	2026	2026	0	C!H981
RCEP C	2027	2027	0	C!I981

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D981
RCEP D	2023	2023	0	D!E981
RCEP D	2024	2024	0	D!F981
RCEP D	2025	2025	0	D!G981
RCEP D	2026	2026	0	D!H981
RCEP D	2027	2027	0	D!I981
RCEP E	2022	2022	0	E!D981
RCEP E	2023	2023	0	E!E981
RCEP E	2024	2024	0	E!F981
RCEP E	2025	2025	0	E!G981
RCEP E	2026	2026	0	E!H981
RCEP E	2027	2027	0	E!I981
RCEP F	2022	2022	0	F!D981
RCEP F	2023	2023	0	F!E981
RCEP F	2024	2024	0	F!F981
RCEP F	2025	2025	0	F!G981
RCEP F	2026	2026	0	F!H981
RCEP F	2027	2027	0	F!I981
VIFTA	2024	2024	0	VI!F947
VIFTA	2025	2025	0	VI!G947
VIFTA	2026	2026	0	VI!H947
VIFTA	2027	2027	0	VI!I947

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status

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.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm			Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0602.10 has 3 lines; 0602.10.10 is distinguished from its siblings by: Of orchids.	0602.10.20 Of rubber trees; 0602.10.90 Other	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 "*/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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0602.10.10. 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 0602.10.10 was checked against BT2026 (cell BT2026!N989), 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
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)
Kiểm dịch thực vật (01/2024/TT-BNNPTNT M9)

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.