Vietnam Tariff Intelligence

HS 0602.10.20 detail

HS code	0602.10.20
Description	Other live plants (including their roots), cuttings and slips; mushroom spawn / - Unrooted cuttings and slips: / - - Of rubber trees
Unit	kg/cành
Generated	02/11/2026 21:34:53
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/06021020/

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!K990
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N990
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q990
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!E977
ATIGA	2022	2022	0	AT!E978
ATIGA	2023	2023	0	AT!F978
ATIGA	2024	2024	0	AT!G978
ATIGA	2025	2025	0	AT!H978
ATIGA	2026	2026	0	AT!I978
ATIGA	2027	2027	0	AT!J978
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E980
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F980
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G980

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H980
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I980
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J980
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E982
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F982
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G982
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H982
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I982
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J982
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F984
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H979
AIFTA	30/12/2022	2022	0	AI!F980
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G980
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H980
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I980
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J980
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K980
VKFTA	2022	2022	0	VK!E978
VKFTA	2023	2023	0	VK!F978
VKFTA	2024	2024	0	VK!G978
VKFTA	2025	2025	0	VK!H978
VKFTA	2026	2026	0	VK!I978
VKFTA	2027	2027	0	VK!J978
VCFTA	2022	2022	0	VC!D989
VCFTA	2023	2023	0	VC!E989
VCFTA	2024	2024	0	VC!F989

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G989
VCFTA	2026	2026	0	VC!H989
VCFTA	2027	2027	0	VC!I989
VN-EAEU	2022	2022	*	EAV!D986
VN-EAEU	2023	2023	*	EAV!E986
VN-EAEU	2024	2024	*	EAV!F986
VN-EAEU	2025	2025	*	EAV!G986
VN-EAEU	2026	2026	*	EAV!H986
VN-EAEU	2027	2027	*	EAV!I986
AHKFTA	2022	2022	0	AKH!D995
AHKFTA	2023	2023	0	AKH!E995
AHKFTA	2024	2024	0	AKH!F995
AHKFTA	2025	2025	0	AKH!G995
AHKFTA	2026	2026	0	AKH!H995
AHKFTA	2027	2027	0	AKH!I995
EVFTA	2022	2022	0	EV-NK!D979
EVFTA	2023	2023	0	EV-NK!E979
EVFTA	2024	2024	0	EV-NK!F979
EVFTA	2025	2025	0	EV-NK!G979
EVFTA	2026	2026	0	EV-NK!H979
EVFTA	2027	2027	0	EV-NK!I979
UKVFTA	2022	2022	0	UKV!D981
UKVFTA	2023	2023	0	UKV!E981
UKVFTA	2024	2024	0	UKV!F981
UKVFTA	2025	2025	0	UKV!G981
UKVFTA	2026	2026	0	UKV!H981

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I981
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D979
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E979
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F979
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G979
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H979
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I979
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J979
RCEP A	2022	2022	0	RCEPT-A!D982
RCEP A	2023	2023	0	RCEPT-A!E982
RCEP A	2024	2024	0	RCEPT-A!F982
RCEP A	2025	2025	0	RCEPT-A!G982
RCEP A	2026	2026	0	RCEPT-A!H982
RCEP A	2027	2027	0	RCEPT-A!I982
RCEP B	2022	2022	0	B!D982
RCEP B	2023	2023	0	B!E982
RCEP B	2024	2024	0	B!F982
RCEP B	2025	2025	0	B!G982
RCEP B	2026	2026	0	B!H982
RCEP B	2027	2027	0	B!I982
RCEP C	2022	2022	0	C!D982
RCEP C	2023	2023	0	C!E982
RCEP C	2024	2024	0	C!F982
RCEP C	2025	2025	0	C!G982
RCEP C	2026	2026	0	C!H982
RCEP C	2027	2027	0	C!I982

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D982
RCEP D	2023	2023	0	D!E982
RCEP D	2024	2024	0	D!F982
RCEP D	2025	2025	0	D!G982
RCEP D	2026	2026	0	D!H982
RCEP D	2027	2027	0	D!I982
RCEP E	2022	2022	0	E!D982
RCEP E	2023	2023	0	E!E982
RCEP E	2024	2024	0	E!F982
RCEP E	2025	2025	0	E!G982
RCEP E	2026	2026	0	E!H982
RCEP E	2027	2027	0	E!I982
RCEP F	2022	2022	0	F!D982
RCEP F	2023	2023	0	F!E982
RCEP F	2024	2024	0	F!F982
RCEP F	2025	2025	0	F!G982
RCEP F	2026	2026	0	F!H982
RCEP F	2027	2027	0	F!I982
VIFTA	2024	2024	0	VI!F948
VIFTA	2025	2025	0	VI!G948
VIFTA	2026	2026	0	VI!H948
VIFTA	2027	2027	0	VI!I948

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0602.10 has 3 lines; 0602.10.20 is distinguished from its siblings by: Of rubber trees.	0602.10.10 Of orchids; 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 0602.10.20. 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 0602.10.20 was checked against BT2026 (cell BT2026!N990), 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
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.