Vietnam Tariff Intelligence

HS 0602.20.00 detail

HS code	0602.20.00
Description	Other live plants (including their roots), cuttings and slips; mushroom spawn / - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts
Unit	kg/cây
Generated	04/11/2026 23:18:17
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/06022000/

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!K992
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N992
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q992
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	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!E979

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E980
ATIGA	2023	2023	0	AT!F980
ATIGA	2024	2024	0	AT!G980
ATIGA	2025	2025	0	AT!H980
ATIGA	2026	2026	0	AT!I980
ATIGA	2027	2027	0	AT!J980
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E982
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F982
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G982
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H982
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I982
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J982
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E984
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F984
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G984
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H984
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I984
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J984
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F986
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H981
AIFTA	30/12/2022	2022	0	AI!F982
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G982
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H982
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I982
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J982
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K982

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E980
VKFTA	2023	2023	0	VK!F980
VKFTA	2024	2024	0	VK!G980
VKFTA	2025	2025	0	VK!H980
VKFTA	2026	2026	0	VK!I980
VKFTA	2027	2027	0	VK!J980
VCFTA	2022	2022	0	VC!D991
VCFTA	2023	2023	0	VC!E991
VCFTA	2024	2024	0	VC!F991
VCFTA	2025	2025	0	VC!G991
VCFTA	2026	2026	0	VC!H991
VCFTA	2027	2027	0	VC!I991
VN-EAEU	2022	2022	0	EAV!D988
VN-EAEU	2023	2023	0	EAV!E988
VN-EAEU	2024	2024	0	EAV!F988
VN-EAEU	2025	2025	0	EAV!G988
VN-EAEU	2026	2026	0	EAV!H988
VN-EAEU	2027	2027	0	EAV!I988
AHKFTA	2022	2022	0	AKH!D997
AHKFTA	2023	2023	0	AKH!E997
AHKFTA	2024	2024	0	AKH!F997
AHKFTA	2025	2025	0	AKH!G997
AHKFTA	2026	2026	0	AKH!H997
AHKFTA	2027	2027	0	AKH!I997
EVFTA	2022	2022	0	EV-NK!D981
EVFTA	2023	2023	0	EV-NK!E981

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F981
EVFTA	2025	2025	0	EV-NK!G981
EVFTA	2026	2026	0	EV-NK!H981
EVFTA	2027	2027	0	EV-NK!I981
UKVFTA	2022	2022	0	UKV!D983
UKVFTA	2023	2023	0	UKV!E983
UKVFTA	2024	2024	0	UKV!F983
UKVFTA	2025	2025	0	UKV!G983
UKVFTA	2026	2026	0	UKV!H983
UKVFTA	2027	2027	0	UKV!I983
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D981
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E981
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F981
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G981
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H981
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I981
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J981
RCEP A	2022	2022	0	RCEPT-A!D984
RCEP A	2023	2023	0	RCEPT-A!E984
RCEP A	2024	2024	0	RCEPT-A!F984
RCEP A	2025	2025	0	RCEPT-A!G984
RCEP A	2026	2026	0	RCEPT-A!H984
RCEP A	2027	2027	0	RCEPT-A!I984
RCEP B	2022	2022	0	B!D984
RCEP B	2023	2023	0	B!E984
RCEP B	2024	2024	0	B!F984

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G984
RCEP B	2026	2026	0	B!H984
RCEP B	2027	2027	0	B!I984
RCEP C	2022	2022	0	C!D984
RCEP C	2023	2023	0	C!E984
RCEP C	2024	2024	0	C!F984
RCEP C	2025	2025	0	C!G984
RCEP C	2026	2026	0	C!H984
RCEP C	2027	2027	0	C!I984
RCEP D	2022	2022	0	D!D984
RCEP D	2023	2023	0	D!E984
RCEP D	2024	2024	0	D!F984
RCEP D	2025	2025	0	D!G984
RCEP D	2026	2026	0	D!H984
RCEP D	2027	2027	0	D!I984
RCEP E	2022	2022	0	E!D984
RCEP E	2023	2023	0	E!E984
RCEP E	2024	2024	0	E!F984
RCEP E	2025	2025	0	E!G984
RCEP E	2026	2026	0	E!H984
RCEP E	2027	2027	0	E!I984
RCEP F	2022	2022	0	F!D984
RCEP F	2023	2023	0	F!E984
RCEP F	2024	2024	0	F!F984
RCEP F	2025	2025	0	F!G984
RCEP F	2026	2026	0	F!H984

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I984
VIFTA	2024	2024	0	VI!F950
VIFTA	2025	2025	0	VI!G950
VIFTA	2026	2026	0	VI!H950
VIFTA	2027	2027	0	VI!I950

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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.	Instrument cited in source; validity not verified
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.	Instrument cited in source; validity not verified
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
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 0602.20.00. 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 0% for 0602.20.00 was checked against BT2026 (cell BT2026!N992), 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)
Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)
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)

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.