Vietnam Tariff Intelligence

HS 0602.40.00 detail

HS code	0602.40.00
Description	Other live plants (including their roots), cuttings and slips; mushroom spawn / - Roses, grafted or not
Unit	kg/cây
Generated	03/11/2026 15:40:06
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/06024000/

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!K994
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N994
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q994
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E981
ATIGA	2022	2022	0	AT!E982

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F982
ATIGA	2024	2024	0	AT!G982
ATIGA	2025	2025	0	AT!H982
ATIGA	2026	2026	0	AT!I982
ATIGA	2027	2027	0	AT!J982
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E984
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F984
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G984
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H984
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I984
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J984
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E986
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F986
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G986
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H986
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I986
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J986
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F988
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H983
AIFTA	30/12/2022	2022	0	AI!F984
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G984
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H984
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I984
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J984
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K984
VKFTA	2022	2022	0	VK!E982

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F982
VKFTA	2024	2024	0	VK!G982
VKFTA	2025	2025	0	VK!H982
VKFTA	2026	2026	0	VK!I982
VKFTA	2027	2027	0	VK!J982
VCFTA	2022	2022	0	VC!D993
VCFTA	2023	2023	0	VC!E993
VCFTA	2024	2024	0	VC!F993
VCFTA	2025	2025	0	VC!G993
VCFTA	2026	2026	0	VC!H993
VCFTA	2027	2027	0	VC!I993
VN-EAEU	2022	2022	0	EAV!D990
VN-EAEU	2023	2023	0	EAV!E990
VN-EAEU	2024	2024	0	EAV!F990
VN-EAEU	2025	2025	0	EAV!G990
VN-EAEU	2026	2026	0	EAV!H990
VN-EAEU	2027	2027	0	EAV!I990
AHKFTA	2022	2022	0	AKH!D999
AHKFTA	2023	2023	0	AKH!E999
AHKFTA	2024	2024	0	AKH!F999
AHKFTA	2025	2025	0	AKH!G999
AHKFTA	2026	2026	0	AKH!H999
AHKFTA	2027	2027	0	AKH!I999
EVFTA	2022	2022	0	EV-NK!D983
EVFTA	2023	2023	0	EV-NK!E983
EVFTA	2024	2024	0	EV-NK!F983

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G983
EVFTA	2026	2026	0	EV-NK!H983
EVFTA	2027	2027	0	EV-NK!I983
UKVFTA	2022	2022	0	UKV!D985
UKVFTA	2023	2023	0	UKV!E985
UKVFTA	2024	2024	0	UKV!F985
UKVFTA	2025	2025	0	UKV!G985
UKVFTA	2026	2026	0	UKV!H985
UKVFTA	2027	2027	0	UKV!I985
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D983
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E983
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F983
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G983
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H983
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I983
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J983
RCEP A	2022	2022	0	RCEPT-A!D986
RCEP A	2023	2023	0	RCEPT-A!E986
RCEP A	2024	2024	0	RCEPT-A!F986
RCEP A	2025	2025	0	RCEPT-A!G986
RCEP A	2026	2026	0	RCEPT-A!H986
RCEP A	2027	2027	0	RCEPT-A!I986
RCEP B	2022	2022	0	B!D986
RCEP B	2023	2023	0	B!E986
RCEP B	2024	2024	0	B!F986
RCEP B	2025	2025	0	B!G986

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H986
RCEP B	2027	2027	0	B!I986
RCEP C	2022	2022	0	C!D986
RCEP C	2023	2023	0	C!E986
RCEP C	2024	2024	0	C!F986
RCEP C	2025	2025	0	C!G986
RCEP C	2026	2026	0	C!H986
RCEP C	2027	2027	0	C!I986
RCEP D	2022	2022	0	D!D986
RCEP D	2023	2023	0	D!E986
RCEP D	2024	2024	0	D!F986
RCEP D	2025	2025	0	D!G986
RCEP D	2026	2026	0	D!H986
RCEP D	2027	2027	0	D!I986
RCEP E	2022	2022	0	E!D986
RCEP E	2023	2023	0	E!E986
RCEP E	2024	2024	0	E!F986
RCEP E	2025	2025	0	E!G986
RCEP E	2026	2026	0	E!H986
RCEP E	2027	2027	0	E!I986
RCEP F	2022	2022	0	F!D986
RCEP F	2023	2023	0	F!E986
RCEP F	2024	2024	0	F!F986
RCEP F	2025	2025	0	F!G986
RCEP F	2026	2026	0	F!H986
RCEP F	2027	2027	0	F!I986

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F952
VIFTA	2025	2025	0	VI!G952
VIFTA	2026	2026	0	VI!H952
VIFTA	2027	2027	0	VI!I952

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
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 0602.40.00. 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 0602.40.00 was checked against BT2026 (cell BT2026!N994), 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.