Vietnam Tariff Intelligence

HS 0603.90.00 detail

HS code	0603.90.00
Description	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared / - Other
Unit	kg/cành
Generated	05/11/2026 16:52:41
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/06039000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K1010
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1010
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1010
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
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(-LA)	0% (except LA)	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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	8	8%	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!E998

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E999
ATIGA	2023	2023	0	AT!F999
ATIGA	2024	2024	0	AT!G999
ATIGA	2025	2025	0	AT!H999
ATIGA	2026	2026	0	AT!I999
ATIGA	2027	2027	0	AT!J999
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1001
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1001
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1001
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1001
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1001
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1001
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E1003
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F1003
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1003
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1003
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1003
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1003
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1005
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1000
AIFTA	30/12/2022	2022	0	AI!F1001
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1001
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1001
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1001
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1001
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1001

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E999
VKFTA	2023	2023	0	VK!F999
VKFTA	2024	2024	0	VK!G999
VKFTA	2025	2025	0	VK!H999
VKFTA	2026	2026	0	VK!I999
VKFTA	2027	2027	0	VK!J999
VCFTA	2022	2022	4	VC!D1010
VCFTA	2023	2023	2	VC!E1010
VCFTA	2024	2024	0	VC!F1010
VCFTA	2025	2025	0	VC!G1010
VCFTA	2026	2026	0	VC!H1010
VCFTA	2027	2027	0	VC!I1010
VN-EAEU	2022	2022	0	EAV!D1007
VN-EAEU	2023	2023	0	EAV!E1007
VN-EAEU	2024	2024	0	EAV!F1007
VN-EAEU	2025	2025	0	EAV!G1007
VN-EAEU	2026	2026	0	EAV!H1007
VN-EAEU	2027	2027	0	EAV!I1007
AHKFTA	2022	2022	12	AKH!D1016
AHKFTA	2023	2023	8	AKH!E1016
AHKFTA	2024	2024	8	AKH!F1016
AHKFTA	2025	2025	4	AKH!G1016
AHKFTA	2026	2026	4	AKH!H1016
AHKFTA	2027	2027	0	AKH!I1016
EVFTA	2022	2022	5	EV-NK!D1000
EVFTA	2023	2023	0	EV-NK!E1000

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F1000
EVFTA	2025	2025	0	EV-NK!G1000
EVFTA	2026	2026	0	EV-NK!H1000
EVFTA	2027	2027	0	EV-NK!I1000
UKVFTA	2022	2022	5	UKV!D1002
UKVFTA	2023	2023	0	UKV!E1002
UKVFTA	2024	2024	0	UKV!F1002
UKVFTA	2025	2025	0	UKV!G1002
UKVFTA	2026	2026	0	UKV!H1002
UKVFTA	2027	2027	0	UKV!I1002
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1000
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1000
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1000
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1000
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1000
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1000
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1000
RCEP A	2022	2022	0	RCEPT-A!D1003
RCEP A	2023	2023	0	RCEPT-A!E1003
RCEP A	2024	2024	0	RCEPT-A!F1003
RCEP A	2025	2025	0	RCEPT-A!G1003
RCEP A	2026	2026	0	RCEPT-A!H1003
RCEP A	2027	2027	0	RCEPT-A!I1003
RCEP B	2022	2022	0	B!D1003
RCEP B	2023	2023	0	B!E1003
RCEP B	2024	2024	0	B!F1003

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G1003
RCEP B	2026	2026	0	B!H1003
RCEP B	2027	2027	0	B!I1003
RCEP C	2022	2022	0	C!D1003
RCEP C	2023	2023	0	C!E1003
RCEP C	2024	2024	0	C!F1003
RCEP C	2025	2025	0	C!G1003
RCEP C	2026	2026	0	C!H1003
RCEP C	2027	2027	0	C!I1003
RCEP D	2022	2022	0	D!D1003
RCEP D	2023	2023	0	D!E1003
RCEP D	2024	2024	0	D!F1003
RCEP D	2025	2025	0	D!G1003
RCEP D	2026	2026	0	D!H1003
RCEP D	2027	2027	0	D!I1003
RCEP E	2022	2022	0	E!D1003
RCEP E	2023	2023	0	E!E1003
RCEP E	2024	2024	0	E!F1003
RCEP E	2025	2025	0	E!G1003
RCEP E	2026	2026	0	E!H1003
RCEP E	2027	2027	0	E!I1003
RCEP F	2022	2022	0	F!D1003
RCEP F	2023	2023	0	F!E1003
RCEP F	2024	2024	0	F!F1003
RCEP F	2025	2025	0	F!G1003
RCEP F	2026	2026	0	F!H1003

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I1003
VIFTA	2024	2024	16	VI!F968
VIFTA	2025	2025	12	VI!G968
VIFTA	2026	2026	8	VI!H968
VIFTA	2027	2027	4	VI!I968

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): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)		42/2019/TT-BCT, 34/2025/TT-BCT	Read the referenced instruments.	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 0603.90.00. 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 20% for 0603.90.00 was checked against BT2026 (cell BT2026!N1010), 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

Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT)
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.