Vietnam Tariff Intelligence

HS 6702.10.00 detail

HS code	6702.10.00
Description	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit / - Of plastics
Unit	kg/chiếc
Generated	05/11/2026 11:29:56
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/67021000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	37.5	37.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10119
Preferential (MFN)	25	25%	26/2023/NĐ-CP	2023-07-15	BT2026!N10119
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10119
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
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(-ID, LA)	0% (except ID, 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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	14.3	14.3%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	25	25%	Consolidated BT2026	2026	AHK	123/2022/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!E9624
ATIGA	2022	2022	0	AT!E9575
ATIGA	2023	2023	0	AT!F9575
ATIGA	2024	2024	0	AT!G9575
ATIGA	2025	2025	0	AT!H9575
ATIGA	2026	2026	0	AT!I9575
ATIGA	2027	2027	0	AT!J9575
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9627
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9627
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9627

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9627
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9627
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9627
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9628
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9628
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9628
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9628
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9628
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9628
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9629
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9581
AIFTA	30/12/2022	2022	0	AI!F9587
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9587
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9587
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9587
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9587
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9587
VKFTA	2022	2022	0	VK!E9612
VKFTA	2023	2023	0	VK!F9612
VKFTA	2024	2024	0	VK!G9612
VKFTA	2025	2025	0	VK!H9612
VKFTA	2026	2026	0	VK!I9612
VKFTA	2027	2027	0	VK!J9612
VCFTA	2022	2022	6	VC!D9659
VCFTA	2023	2023	3	VC!E9659
VCFTA	2024	2024	0	VC!F9659

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9659
VCFTA	2026	2026	0	VC!H9659
VCFTA	2027	2027	0	VC!I9659
VN-EAEU	2022	2022	6,8	EAV!D9638
VN-EAEU	2023	2023	4,5	EAV!E9638
VN-EAEU	2024	2024	2,3	EAV!F9638
VN-EAEU	2025	2025	0	EAV!G9638
VN-EAEU	2026	2026	0	EAV!H9638
VN-EAEU	2027	2027	0	EAV!I9638
AHKFTA	2022	2022	25	AKH!D9650
AHKFTA	2023	2023	25	AKH!E9650
AHKFTA	2024	2024	25	AKH!F9650
AHKFTA	2025	2025	25	AKH!G9650
AHKFTA	2026	2026	25	AKH!H9650
AHKFTA	2027	2027	25	AKH!I9650
EVFTA	2022	2022	12,5	EV-NK!D9661
EVFTA	2023	2023	8,3	EV-NK!E9661
EVFTA	2024	2024	4,1	EV-NK!F9661
EVFTA	2025	2025	0	EV-NK!G9661
EVFTA	2026	2026	0	EV-NK!H9661
EVFTA	2027	2027	0	EV-NK!I9661
UKVFTA	2022	2022	12,5	UKV!D9660
UKVFTA	2023	2023	8,3	UKV!E9660
UKVFTA	2024	2024	4,1	UKV!F9660
UKVFTA	2025	2025	0	UKV!G9660
UKVFTA	2026	2026	0	UKV!H9660

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9660
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9607
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9607
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9607
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9607
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9607
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9607
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9607
RCEP A	2022	2022	0	RCEPT-A!D9644
RCEP A	2023	2023	0	RCEPT-A!E9644
RCEP A	2024	2024	0	RCEPT-A!F9644
RCEP A	2025	2025	0	RCEPT-A!G9644
RCEP A	2026	2026	0	RCEPT-A!H9644
RCEP A	2027	2027	0	RCEPT-A!I9644
RCEP B	2022	2022	0	B!D9644
RCEP B	2023	2023	0	B!E9644
RCEP B	2024	2024	0	B!F9644
RCEP B	2025	2025	0	B!G9644
RCEP B	2026	2026	0	B!H9644
RCEP B	2027	2027	0	B!I9644
RCEP C	2022	2022	0	C!D9644
RCEP C	2023	2023	0	C!E9644
RCEP C	2024	2024	0	C!F9644
RCEP C	2025	2025	0	C!G9644
RCEP C	2026	2026	0	C!H9644
RCEP C	2027	2027	0	C!I9644

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9643
RCEP D	2023	2023	0	D!E9643
RCEP D	2024	2024	0	D!F9643
RCEP D	2025	2025	0	D!G9643
RCEP D	2026	2026	0	D!H9643
RCEP D	2027	2027	0	D!I9643
RCEP E	2022	2022	0	E!D9647
RCEP E	2023	2023	0	E!E9647
RCEP E	2024	2024	0	E!F9647
RCEP E	2025	2025	0	E!G9647
RCEP E	2026	2026	0	E!H9647
RCEP E	2027	2027	0	E!I9647
RCEP F	2022	2022	0	F!D9644
RCEP F	2023	2023	0	F!E9644
RCEP F	2024	2024	0	F!F9644
RCEP F	2025	2025	0	F!G9644
RCEP F	2026	2026	0	F!H9644
RCEP F	2027	2027	0	F!I9644
VIFTA	2024	2024	21.4	VI!F8925
VIFTA	2025	2025	17.9	VI!G8925
VIFTA	2026	2026	14.3	VI!H8925
VIFTA	2027	2027	10.7	VI!I8925

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): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)		08/2023/TT-BCT	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): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)		08/2023/TT-BCT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
FTA-013	YELLOW	FTA rate not lower than MFN	AHKFTA 25%: the preferential rate is equal to or higher than the MFN rate (25%) in the source tariff – claiming the FTA brings no saving.	MFN 25%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	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 "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 6702.10.00. 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 25% for 6702.10.00 was checked against BT2026 (cell BT2026!N10119), 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 tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I)
HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2)

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.