Vietnam Tariff Intelligence

HS 0602.10.90 detail

HS code	0602.10.90
Description	Other live plants (including their roots), cuttings and slips; mushroom spawn / - Unrooted cuttings and slips: / - - Other
Unit	kg/cành
Generated	11/11/2026 19:43:23
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/06021090/

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!K991
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N991
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q991
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!E978
ATIGA	2022	2022	0	AT!E979
ATIGA	2023	2023	0	AT!F979
ATIGA	2024	2024	0	AT!G979
ATIGA	2025	2025	0	AT!H979
ATIGA	2026	2026	0	AT!I979
ATIGA	2027	2027	0	AT!J979
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E981
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F981
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G981

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H981
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I981
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J981
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E983
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F983
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G983
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H983
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I983
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J983
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F985
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H980
AIFTA	30/12/2022	2022	0	AI!F981
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G981
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H981
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I981
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J981
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K981
VKFTA	2022	2022	0	VK!E979
VKFTA	2023	2023	0	VK!F979
VKFTA	2024	2024	0	VK!G979
VKFTA	2025	2025	0	VK!H979
VKFTA	2026	2026	0	VK!I979
VKFTA	2027	2027	0	VK!J979
VCFTA	2022	2022	0	VC!D990
VCFTA	2023	2023	0	VC!E990
VCFTA	2024	2024	0	VC!F990

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G990
VCFTA	2026	2026	0	VC!H990
VCFTA	2027	2027	0	VC!I990
VN-EAEU	2022	2022	*	EAV!D987
VN-EAEU	2023	2023	*	EAV!E987
VN-EAEU	2024	2024	*	EAV!F987
VN-EAEU	2025	2025	*	EAV!G987
VN-EAEU	2026	2026	*	EAV!H987
VN-EAEU	2027	2027	*	EAV!I987
AHKFTA	2022	2022	0	AKH!D996
AHKFTA	2023	2023	0	AKH!E996
AHKFTA	2024	2024	0	AKH!F996
AHKFTA	2025	2025	0	AKH!G996
AHKFTA	2026	2026	0	AKH!H996
AHKFTA	2027	2027	0	AKH!I996
EVFTA	2022	2022	0	EV-NK!D980
EVFTA	2023	2023	0	EV-NK!E980
EVFTA	2024	2024	0	EV-NK!F980
EVFTA	2025	2025	0	EV-NK!G980
EVFTA	2026	2026	0	EV-NK!H980
EVFTA	2027	2027	0	EV-NK!I980
UKVFTA	2022	2022	0	UKV!D982
UKVFTA	2023	2023	0	UKV!E982
UKVFTA	2024	2024	0	UKV!F982
UKVFTA	2025	2025	0	UKV!G982
UKVFTA	2026	2026	0	UKV!H982

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I982
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D980
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E980
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F980
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G980
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H980
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I980
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J980
RCEP A	2022	2022	0	RCEPT-A!D983
RCEP A	2023	2023	0	RCEPT-A!E983
RCEP A	2024	2024	0	RCEPT-A!F983
RCEP A	2025	2025	0	RCEPT-A!G983
RCEP A	2026	2026	0	RCEPT-A!H983
RCEP A	2027	2027	0	RCEPT-A!I983
RCEP B	2022	2022	0	B!D983
RCEP B	2023	2023	0	B!E983
RCEP B	2024	2024	0	B!F983
RCEP B	2025	2025	0	B!G983
RCEP B	2026	2026	0	B!H983
RCEP B	2027	2027	0	B!I983
RCEP C	2022	2022	0	C!D983
RCEP C	2023	2023	0	C!E983
RCEP C	2024	2024	0	C!F983
RCEP C	2025	2025	0	C!G983
RCEP C	2026	2026	0	C!H983
RCEP C	2027	2027	0	C!I983

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D983
RCEP D	2023	2023	0	D!E983
RCEP D	2024	2024	0	D!F983
RCEP D	2025	2025	0	D!G983
RCEP D	2026	2026	0	D!H983
RCEP D	2027	2027	0	D!I983
RCEP E	2022	2022	0	E!D983
RCEP E	2023	2023	0	E!E983
RCEP E	2024	2024	0	E!F983
RCEP E	2025	2025	0	E!G983
RCEP E	2026	2026	0	E!H983
RCEP E	2027	2027	0	E!I983
RCEP F	2022	2022	0	F!D983
RCEP F	2023	2023	0	F!E983
RCEP F	2024	2024	0	F!F983
RCEP F	2025	2025	0	F!G983
RCEP F	2026	2026	0	F!H983
RCEP F	2027	2027	0	F!I983
VIFTA	2024	2024	0	VI!F949
VIFTA	2025	2025	0	VI!G949
VIFTA	2026	2026	0	VI!H949
VIFTA	2027	2027	0	VI!I949

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
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-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; 0602.10.90 is distinguished from its siblings by: Other.	0602.10.10 Of orchids; 0602.10.20 Of rubber trees	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 0602.10.90. 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 0602.10.90 was checked against BT2026 (cell BT2026!N991), 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)
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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.