Vietnam Tariff Intelligence

HS 0604.90.10 detail

HS code	0604.90.10
Description	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared / - Other: / - - Mosses and lichens
Unit	kg/cành
Generated	07/11/2026 19:50:17
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/06049010/

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!K1016
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N1016
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1016
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
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(-MY)	0% (except MY)	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
VNCU	0	0%	Consolidated BT2026	2023 - 2027	VNCB · Form VC (Cuba)	114/2022/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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E1005
ATIGA	2022	2022	0	AT!E1006
ATIGA	2023	2023	0	AT!F1006
ATIGA	2024	2024	0	AT!G1006
ATIGA	2025	2025	0	AT!H1006
ATIGA	2026	2026	0	AT!I1006
ATIGA	2027	2027	0	AT!J1006
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E1008
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F1008
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G1008
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H1008

FTA	Period	Year	Source value	Source
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I1008
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J1008
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E1010
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F1010
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G1010
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H1010
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I1010
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J1010
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F1012
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H1007
AIFTA	30/12/2022	2022	0	AI!F1008
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G1008
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H1008
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I1008
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J1008
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K1008
VKFTA	2022	2022	0	VK!E1006
VKFTA	2023	2023	0	VK!F1006
VKFTA	2024	2024	0	VK!G1006
VKFTA	2025	2025	0	VK!H1006
VKFTA	2026	2026	0	VK!I1006
VKFTA	2027	2027	0	VK!J1006
VCFTA	2022	2022	4	VC!D1017
VCFTA	2023	2023	2	VC!E1017
VCFTA	2024	2024	0	VC!F1017
VCFTA	2025	2025	0	VC!G1017

FTA	Period	Year	Source value	Source
VCFTA	2026	2026	0	VC!H1017
VCFTA	2027	2027	0	VC!I1017
VN-EAEU	2022	2022	0	EAV!D1014
VN-EAEU	2023	2023	0	EAV!E1014
VN-EAEU	2024	2024	0	EAV!F1014
VN-EAEU	2025	2025	0	EAV!G1014
VN-EAEU	2026	2026	0	EAV!H1014
VN-EAEU	2027	2027	0	EAV!I1014
VNCU	2022	2022	0	VNCU!D205
VNCU	2023 - 2027		0	VNCU!E205
AHKFTA	2022	2022	12	AKH!D1023
AHKFTA	2023	2023	8	AKH!E1023
AHKFTA	2024	2024	8	AKH!F1023
AHKFTA	2025	2025	4	AKH!G1023
AHKFTA	2026	2026	4	AKH!H1023
AHKFTA	2027	2027	0	AKH!I1023
EVFTA	2022	2022	5	EV-NK!D1007
EVFTA	2023	2023	0	EV-NK!E1007
EVFTA	2024	2024	0	EV-NK!F1007
EVFTA	2025	2025	0	EV-NK!G1007
EVFTA	2026	2026	0	EV-NK!H1007
EVFTA	2027	2027	0	EV-NK!I1007
UKVFTA	2022	2022	5	UKV!D1009
UKVFTA	2023	2023	0	UKV!E1009
UKVFTA	2024	2024	0	UKV!F1009
UKVFTA	2025	2025	0	UKV!G1009

FTA	Period	Year	Source value	Source
UKVFTA	2026	2026	0	UKV!H1009
UKVFTA	2027	2027	0	UKV!I1009
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D1007
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E1007
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F1007
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G1007
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H1007
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I1007
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J1007
RCEP A	2022	2022	0	RCEPT-A!D1010
RCEP A	2023	2023	0	RCEPT-A!E1010
RCEP A	2024	2024	0	RCEPT-A!F1010
RCEP A	2025	2025	0	RCEPT-A!G1010
RCEP A	2026	2026	0	RCEPT-A!H1010
RCEP A	2027	2027	0	RCEPT-A!I1010
RCEP B	2022	2022	0	B!D1010
RCEP B	2023	2023	0	B!E1010
RCEP B	2024	2024	0	B!F1010
RCEP B	2025	2025	0	B!G1010
RCEP B	2026	2026	0	B!H1010
RCEP B	2027	2027	0	B!I1010
RCEP C	2022	2022	0	C!D1010
RCEP C	2023	2023	0	C!E1010
RCEP C	2024	2024	0	C!F1010
RCEP C	2025	2025	0	C!G1010
RCEP C	2026	2026	0	C!H1010

FTA	Period	Year	Source value	Source
RCEP C	2027	2027	0	C!I1010
RCEP D	2022	2022	0	D!D1010
RCEP D	2023	2023	0	D!E1010
RCEP D	2024	2024	0	D!F1010
RCEP D	2025	2025	0	D!G1010
RCEP D	2026	2026	0	D!H1010
RCEP D	2027	2027	0	D!I1010
RCEP E	2022	2022	0	E!D1010
RCEP E	2023	2023	0	E!E1010
RCEP E	2024	2024	0	E!F1010
RCEP E	2025	2025	0	E!G1010
RCEP E	2026	2026	0	E!H1010
RCEP E	2027	2027	0	E!I1010
RCEP F	2022	2022	0	F!D1010
RCEP F	2023	2023	0	F!E1010
RCEP F	2024	2024	0	F!F1010
RCEP F	2025	2025	0	F!G1010
RCEP F	2026	2026	0	F!H1010
RCEP F	2027	2027	0	F!I1010
VIFTA	2024	2024	16	VI!F974
VIFTA	2025	2025	12	VI!G974
VIFTA	2026	2026	8	VI!H974
VIFTA	2027	2027	4	VI!I974

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0604.90 has 2 lines; 0604.90.10 is distinguished from its siblings by: Mosses and lichens.	0604.90.90 Other	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 0604.90.10. 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 0604.90.10 was checked against BT2026 (cell BT2026!N1016), 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.