Vietnam Tariff Intelligence

HS 6702.90.90 detail

HS code	6702.90.90
Description	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit / - Of other materials: / - - Other
Unit	kg/chiếc
Generated	07/11/2026 21:29:32
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/67029090/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10123
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10123
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10123
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	17.1	17.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	30	30%	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!E9628
ATIGA	2022	2022	0	AT!E9579
ATIGA	2023	2023	0	AT!F9579
ATIGA	2024	2024	0	AT!G9579
ATIGA	2025	2025	0	AT!H9579
ATIGA	2026	2026	0	AT!I9579
ATIGA	2027	2027	0	AT!J9579
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9631
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9631
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9631

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9631
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9631
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9631
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9632
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9632
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9632
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9632
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9632
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9632
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9633
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9585
AIFTA	30/12/2022	2022	0	AI!F9591
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9591
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9591
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9591
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9591
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9591
VKFTA	2022	2022	0	VK!E9616
VKFTA	2023	2023	0	VK!F9616
VKFTA	2024	2024	0	VK!G9616
VKFTA	2025	2025	0	VK!H9616
VKFTA	2026	2026	0	VK!I9616
VKFTA	2027	2027	0	VK!J9616
VCFTA	2022	2022	6	VC!D9663
VCFTA	2023	2023	3	VC!E9663
VCFTA	2024	2024	0	VC!F9663

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9663
VCFTA	2026	2026	0	VC!H9663
VCFTA	2027	2027	0	VC!I9663
VN-EAEU	2022	2022	8,2	EAV!D9642
VN-EAEU	2023	2023	5,5	EAV!E9642
VN-EAEU	2024	2024	2,7	EAV!F9642
VN-EAEU	2025	2025	0	EAV!G9642
VN-EAEU	2026	2026	0	EAV!H9642
VN-EAEU	2027	2027	0	EAV!I9642
AHKFTA	2022	2022	30	AKH!D9654
AHKFTA	2023	2023	30	AKH!E9654
AHKFTA	2024	2024	30	AKH!F9654
AHKFTA	2025	2025	30	AKH!G9654
AHKFTA	2026	2026	30	AKH!H9654
AHKFTA	2027	2027	30	AKH!I9654
EVFTA	2022	2022	15	EV-NK!D9665
EVFTA	2023	2023	10	EV-NK!E9665
EVFTA	2024	2024	5	EV-NK!F9665
EVFTA	2025	2025	0	EV-NK!G9665
EVFTA	2026	2026	0	EV-NK!H9665
EVFTA	2027	2027	0	EV-NK!I9665
UKVFTA	2022	2022	15	UKV!D9664
UKVFTA	2023	2023	10	UKV!E9664
UKVFTA	2024	2024	5	UKV!F9664
UKVFTA	2025	2025	0	UKV!G9664
UKVFTA	2026	2026	0	UKV!H9664

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9664
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9611
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9611
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9611
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9611
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9611
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9611
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9611
RCEP A	2022	2022	0	RCEPT-A!D9648
RCEP A	2023	2023	0	RCEPT-A!E9648
RCEP A	2024	2024	0	RCEPT-A!F9648
RCEP A	2025	2025	0	RCEPT-A!G9648
RCEP A	2026	2026	0	RCEPT-A!H9648
RCEP A	2027	2027	0	RCEPT-A!I9648
RCEP B	2022	2022	0	B!D9648
RCEP B	2023	2023	0	B!E9648
RCEP B	2024	2024	0	B!F9648
RCEP B	2025	2025	0	B!G9648
RCEP B	2026	2026	0	B!H9648
RCEP B	2027	2027	0	B!I9648
RCEP C	2022	2022	0	C!D9648
RCEP C	2023	2023	0	C!E9648
RCEP C	2024	2024	0	C!F9648
RCEP C	2025	2025	0	C!G9648
RCEP C	2026	2026	0	C!H9648
RCEP C	2027	2027	0	C!I9648

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9647
RCEP D	2023	2023	0	D!E9647
RCEP D	2024	2024	0	D!F9647
RCEP D	2025	2025	0	D!G9647
RCEP D	2026	2026	0	D!H9647
RCEP D	2027	2027	0	D!I9647
RCEP E	2022	2022	0	E!D9651
RCEP E	2023	2023	0	E!E9651
RCEP E	2024	2024	0	E!F9651
RCEP E	2025	2025	0	E!G9651
RCEP E	2026	2026	0	E!H9651
RCEP E	2027	2027	0	E!I9651
RCEP F	2022	2022	0	F!D9648
RCEP F	2023	2023	0	F!E9648
RCEP F	2024	2024	0	F!F9648
RCEP F	2025	2025	0	F!G9648
RCEP F	2026	2026	0	F!H9648
RCEP F	2027	2027	0	F!I9648
VIFTA	2024	2024	25.7	VI!F8929
VIFTA	2025	2025	21.4	VI!G8929
VIFTA	2026	2026	17.1	VI!H8929
VIFTA	2027	2027	12.9	VI!I8929

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 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving.	MFN 30%		Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents.	Not verified – check required
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6702.90 has 3 lines; 6702.90.90 is distinguished from its siblings by: Other.	6702.90.10 Of paper; 6702.90.20 Of textile materials	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 "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 6702.90.90. 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 30% for 6702.90.90 was checked against BT2026 (cell BT2026!N10123), 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.