Vietnam Tariff Intelligence

HS 0602.90.10 detail

HS code	0602.90.10
Description	Other live plants (including their roots), cuttings and slips; mushroom spawn / - Other: / - - Rooted orchid cuttings and slips
Unit	kg/cành
Generated	09/11/2026 00:19:23
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://mail.vietnamtariff.com/hs-code/06029010/

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!K996
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N996
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q996
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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
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
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

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E983
ATIGA	2022	2022	0	AT!E984

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F984
ATIGA	2024	2024	0	AT!G984
ATIGA	2025	2025	0	AT!H984
ATIGA	2026	2026	0	AT!I984
ATIGA	2027	2027	0	AT!J984
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E986
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F986
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G986
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H986
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I986
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J986
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E988
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F988
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G988
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H988
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I988
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J988
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F990
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H985
AIFTA	30/12/2022	2022	0	AI!F986
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G986
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H986
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I986
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J986
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K986
VKFTA	2022	2022	0	VK!E984

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F984
VKFTA	2024	2024	0	VK!G984
VKFTA	2025	2025	0	VK!H984
VKFTA	2026	2026	0	VK!I984
VKFTA	2027	2027	0	VK!J984
VCFTA	2022	2022	0	VC!D995
VCFTA	2023	2023	0	VC!E995
VCFTA	2024	2024	0	VC!F995
VCFTA	2025	2025	0	VC!G995
VCFTA	2026	2026	0	VC!H995
VCFTA	2027	2027	0	VC!I995
VN-EAEU	2022	2022	0	EAV!D992
VN-EAEU	2023	2023	0	EAV!E992
VN-EAEU	2024	2024	0	EAV!F992
VN-EAEU	2025	2025	0	EAV!G992
VN-EAEU	2026	2026	0	EAV!H992
VN-EAEU	2027	2027	0	EAV!I992
AHKFTA	2022	2022	0	AKH!D1001
AHKFTA	2023	2023	0	AKH!E1001
AHKFTA	2024	2024	0	AKH!F1001
AHKFTA	2025	2025	0	AKH!G1001
AHKFTA	2026	2026	0	AKH!H1001
AHKFTA	2027	2027	0	AKH!I1001
EVFTA	2022	2022	0	EV-NK!D985
EVFTA	2023	2023	0	EV-NK!E985
EVFTA	2024	2024	0	EV-NK!F985

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G985
EVFTA	2026	2026	0	EV-NK!H985
EVFTA	2027	2027	0	EV-NK!I985
UKVFTA	2022	2022	0	UKV!D987
UKVFTA	2023	2023	0	UKV!E987
UKVFTA	2024	2024	0	UKV!F987
UKVFTA	2025	2025	0	UKV!G987
UKVFTA	2026	2026	0	UKV!H987
UKVFTA	2027	2027	0	UKV!I987
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D985
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E985
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F985
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G985
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H985
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I985
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J985
RCEP A	2022	2022	0	RCEPT-A!D988
RCEP A	2023	2023	0	RCEPT-A!E988
RCEP A	2024	2024	0	RCEPT-A!F988
RCEP A	2025	2025	0	RCEPT-A!G988
RCEP A	2026	2026	0	RCEPT-A!H988
RCEP A	2027	2027	0	RCEPT-A!I988
RCEP B	2022	2022	0	B!D988
RCEP B	2023	2023	0	B!E988
RCEP B	2024	2024	0	B!F988
RCEP B	2025	2025	0	B!G988

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H988
RCEP B	2027	2027	0	B!I988
RCEP C	2022	2022	0	C!D988
RCEP C	2023	2023	0	C!E988
RCEP C	2024	2024	0	C!F988
RCEP C	2025	2025	0	C!G988
RCEP C	2026	2026	0	C!H988
RCEP C	2027	2027	0	C!I988
RCEP D	2022	2022	0	D!D988
RCEP D	2023	2023	0	D!E988
RCEP D	2024	2024	0	D!F988
RCEP D	2025	2025	0	D!G988
RCEP D	2026	2026	0	D!H988
RCEP D	2027	2027	0	D!I988
RCEP E	2022	2022	0	E!D988
RCEP E	2023	2023	0	E!E988
RCEP E	2024	2024	0	E!F988
RCEP E	2025	2025	0	E!G988
RCEP E	2026	2026	0	E!H988
RCEP E	2027	2027	0	E!I988
RCEP F	2022	2022	0	F!D988
RCEP F	2023	2023	0	F!E988
RCEP F	2024	2024	0	F!F988
RCEP F	2025	2025	0	F!G988
RCEP F	2026	2026	0	F!H988
RCEP F	2027	2027	0	F!I988

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F954
VIFTA	2025	2025	0	VI!G954
VIFTA	2026	2026	0	VI!H954
VIFTA	2027	2027	0	VI!I954

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): HH là mẫu vật thực vật rừng nguy cấp, quý hiếm			Read the referenced instruments.	Instrument cited in source; validity not verified
DOC-004	YELLOW	Other item policy	Item policy (source, Vietnamese): thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)		17/2023/TT-BNNPTNT	Read the referenced instruments.	Instrument cited in source; validity not verified
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0602.90 has 6 lines; 0602.90.10 is distinguished from its siblings by: Rooted orchid cuttings and slips.	0602.90.20 Orchid seedlings; 0602.90.40 Budded stumps of the genus Hevea; 0602.90.50 Seedlings of the genus Hevea; 0602.90.60 Budwood of the genus Hevea; 0602.90.90 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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0602.90.10. 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 0% for 0602.90.10 was checked against BT2026 (cell BT2026!N996), 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
HH là mẫu vật thực vật rừng nguy cấp, quý hiếm
thực vật thuộc các phụ lục CITES (17/2023/TT-BNNPTNT)
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.