Vietnam Tariff Intelligence

HS 0602.90.40 detail

HS code	0602.90.40
Description	Other live plants (including their roots), cuttings and slips; mushroom spawn / - Other: / - - Budded stumps of the genus Hevea
Unit	kg/cây
Generated	11/11/2026 20:36:01
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/06029040/

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!K998
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N998
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q998
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!E985
ATIGA	2022	2022	0	AT!E986

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F986
ATIGA	2024	2024	0	AT!G986
ATIGA	2025	2025	0	AT!H986
ATIGA	2026	2026	0	AT!I986
ATIGA	2027	2027	0	AT!J986
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E988
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F988
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G988
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H988
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I988
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J988
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E990
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F990
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G990
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H990
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I990
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J990
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F992
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H987
AIFTA	30/12/2022	2022	0	AI!F988
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G988
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H988
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I988
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J988
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K988
VKFTA	2022	2022	0	VK!E986

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F986
VKFTA	2024	2024	0	VK!G986
VKFTA	2025	2025	0	VK!H986
VKFTA	2026	2026	0	VK!I986
VKFTA	2027	2027	0	VK!J986
VCFTA	2022	2022	0	VC!D997
VCFTA	2023	2023	0	VC!E997
VCFTA	2024	2024	0	VC!F997
VCFTA	2025	2025	0	VC!G997
VCFTA	2026	2026	0	VC!H997
VCFTA	2027	2027	0	VC!I997
VN-EAEU	2022	2022	0	EAV!D994
VN-EAEU	2023	2023	0	EAV!E994
VN-EAEU	2024	2024	0	EAV!F994
VN-EAEU	2025	2025	0	EAV!G994
VN-EAEU	2026	2026	0	EAV!H994
VN-EAEU	2027	2027	0	EAV!I994
AHKFTA	2022	2022	0	AKH!D1003
AHKFTA	2023	2023	0	AKH!E1003
AHKFTA	2024	2024	0	AKH!F1003
AHKFTA	2025	2025	0	AKH!G1003
AHKFTA	2026	2026	0	AKH!H1003
AHKFTA	2027	2027	0	AKH!I1003
EVFTA	2022	2022	0	EV-NK!D987
EVFTA	2023	2023	0	EV-NK!E987
EVFTA	2024	2024	0	EV-NK!F987

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G987
EVFTA	2026	2026	0	EV-NK!H987
EVFTA	2027	2027	0	EV-NK!I987
UKVFTA	2022	2022	0	UKV!D989
UKVFTA	2023	2023	0	UKV!E989
UKVFTA	2024	2024	0	UKV!F989
UKVFTA	2025	2025	0	UKV!G989
UKVFTA	2026	2026	0	UKV!H989
UKVFTA	2027	2027	0	UKV!I989
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D987
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E987
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F987
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G987
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H987
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I987
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J987
RCEP A	2022	2022	0	RCEPT-A!D990
RCEP A	2023	2023	0	RCEPT-A!E990
RCEP A	2024	2024	0	RCEPT-A!F990
RCEP A	2025	2025	0	RCEPT-A!G990
RCEP A	2026	2026	0	RCEPT-A!H990
RCEP A	2027	2027	0	RCEPT-A!I990
RCEP B	2022	2022	0	B!D990
RCEP B	2023	2023	0	B!E990
RCEP B	2024	2024	0	B!F990
RCEP B	2025	2025	0	B!G990

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H990
RCEP B	2027	2027	0	B!I990
RCEP C	2022	2022	0	C!D990
RCEP C	2023	2023	0	C!E990
RCEP C	2024	2024	0	C!F990
RCEP C	2025	2025	0	C!G990
RCEP C	2026	2026	0	C!H990
RCEP C	2027	2027	0	C!I990
RCEP D	2022	2022	0	D!D990
RCEP D	2023	2023	0	D!E990
RCEP D	2024	2024	0	D!F990
RCEP D	2025	2025	0	D!G990
RCEP D	2026	2026	0	D!H990
RCEP D	2027	2027	0	D!I990
RCEP E	2022	2022	0	E!D990
RCEP E	2023	2023	0	E!E990
RCEP E	2024	2024	0	E!F990
RCEP E	2025	2025	0	E!G990
RCEP E	2026	2026	0	E!H990
RCEP E	2027	2027	0	E!I990
RCEP F	2022	2022	0	F!D990
RCEP F	2023	2023	0	F!E990
RCEP F	2024	2024	0	F!F990
RCEP F	2025	2025	0	F!G990
RCEP F	2026	2026	0	F!H990
RCEP F	2027	2027	0	F!I990

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F956
VIFTA	2025	2025	0	VI!G956
VIFTA	2026	2026	0	VI!H956
VIFTA	2027	2027	0	VI!I956

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 0602.90 has 6 lines; 0602.90.40 is distinguished from its siblings by: Budded stumps of the genus Hevea.	0602.90.10 Rooted orchid cuttings and slips; 0602.90.20 Orchid seedlings; 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
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 0602.90.40. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 0602.90.40 was checked against BT2026 (cell BT2026!N998), 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.