Vietnam Tariff Intelligence

HS 6702.90.10 detail

HS code	6702.90.10
Description	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit / - Of other materials: / - - Of paper
Unit	kg/chiếc
Generated	06/11/2026 09:35:12
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/67029010/

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!K10121
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10121
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10121
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!E9626
ATIGA	2022	2022	0	AT!E9577
ATIGA	2023	2023	0	AT!F9577
ATIGA	2024	2024	0	AT!G9577
ATIGA	2025	2025	0	AT!H9577
ATIGA	2026	2026	0	AT!I9577
ATIGA	2027	2027	0	AT!J9577
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9629
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9629
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9629

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9629
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9629
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9629
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9630
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9630
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9630
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9630
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9630
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9630
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9631
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9583
AIFTA	30/12/2022	2022	0	AI!F9589
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9589
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9589
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9589
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9589
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9589
VKFTA	2022	2022	0	VK!E9614
VKFTA	2023	2023	0	VK!F9614
VKFTA	2024	2024	0	VK!G9614
VKFTA	2025	2025	0	VK!H9614
VKFTA	2026	2026	0	VK!I9614
VKFTA	2027	2027	0	VK!J9614
VCFTA	2022	2022	6	VC!D9661
VCFTA	2023	2023	3	VC!E9661
VCFTA	2024	2024	0	VC!F9661

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9661
VCFTA	2026	2026	0	VC!H9661
VCFTA	2027	2027	0	VC!I9661
VN-EAEU	2022	2022	8,2	EAV!D9640
VN-EAEU	2023	2023	5,5	EAV!E9640
VN-EAEU	2024	2024	2,7	EAV!F9640
VN-EAEU	2025	2025	0	EAV!G9640
VN-EAEU	2026	2026	0	EAV!H9640
VN-EAEU	2027	2027	0	EAV!I9640
AHKFTA	2022	2022	30	AKH!D9652
AHKFTA	2023	2023	30	AKH!E9652
AHKFTA	2024	2024	30	AKH!F9652
AHKFTA	2025	2025	30	AKH!G9652
AHKFTA	2026	2026	30	AKH!H9652
AHKFTA	2027	2027	30	AKH!I9652
EVFTA	2022	2022	15	EV-NK!D9663
EVFTA	2023	2023	10	EV-NK!E9663
EVFTA	2024	2024	5	EV-NK!F9663
EVFTA	2025	2025	0	EV-NK!G9663
EVFTA	2026	2026	0	EV-NK!H9663
EVFTA	2027	2027	0	EV-NK!I9663
UKVFTA	2022	2022	15	UKV!D9662
UKVFTA	2023	2023	10	UKV!E9662
UKVFTA	2024	2024	5	UKV!F9662
UKVFTA	2025	2025	0	UKV!G9662
UKVFTA	2026	2026	0	UKV!H9662

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9662
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9609
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9609
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9609
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9609
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9609
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9609
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9609
RCEP A	2022	2022	0	RCEPT-A!D9646
RCEP A	2023	2023	0	RCEPT-A!E9646
RCEP A	2024	2024	0	RCEPT-A!F9646
RCEP A	2025	2025	0	RCEPT-A!G9646
RCEP A	2026	2026	0	RCEPT-A!H9646
RCEP A	2027	2027	0	RCEPT-A!I9646
RCEP B	2022	2022	0	B!D9646
RCEP B	2023	2023	0	B!E9646
RCEP B	2024	2024	0	B!F9646
RCEP B	2025	2025	0	B!G9646
RCEP B	2026	2026	0	B!H9646
RCEP B	2027	2027	0	B!I9646
RCEP C	2022	2022	0	C!D9646
RCEP C	2023	2023	0	C!E9646
RCEP C	2024	2024	0	C!F9646
RCEP C	2025	2025	0	C!G9646
RCEP C	2026	2026	0	C!H9646
RCEP C	2027	2027	0	C!I9646

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9645
RCEP D	2023	2023	0	D!E9645
RCEP D	2024	2024	0	D!F9645
RCEP D	2025	2025	0	D!G9645
RCEP D	2026	2026	0	D!H9645
RCEP D	2027	2027	0	D!I9645
RCEP E	2022	2022	0	E!D9649
RCEP E	2023	2023	0	E!E9649
RCEP E	2024	2024	0	E!F9649
RCEP E	2025	2025	0	E!G9649
RCEP E	2026	2026	0	E!H9649
RCEP E	2027	2027	0	E!I9649
RCEP F	2022	2022	0	F!D9646
RCEP F	2023	2023	0	F!E9646
RCEP F	2024	2024	0	F!F9646
RCEP F	2025	2025	0	F!G9646
RCEP F	2026	2026	0	F!H9646
RCEP F	2027	2027	0	F!I9646
VIFTA	2024	2024	25.7	VI!F8927
VIFTA	2025	2025	21.4	VI!G8927
VIFTA	2026	2026	17.1	VI!H8927
VIFTA	2027	2027	12.9	VI!I8927

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; 6702.90.10 is distinguished from its siblings by: Of paper.	6702.90.20 Of textile materials; 6702.90.90 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 "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 6702.90.10. 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 30% for 6702.90.10 was checked against BT2026 (cell BT2026!N10121), 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.