Vietnam Tariff Intelligence

HS 0602.90.90 detail

HS code	0602.90.90
Description	Other live plants (including their roots), cuttings and slips; mushroom spawn / - Other: / - - Other
Unit	kg/cây
Generated	06/11/2026 02:37:37
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/06029090/

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!K1001
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N1001
VAT	*/5/8/10	* / 5 / 8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q1001
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!E988
ATIGA	2022	2022	0	AT!E989

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F989
ATIGA	2024	2024	0	AT!G989
ATIGA	2025	2025	0	AT!H989
ATIGA	2026	2026	0	AT!I989
ATIGA	2027	2027	0	AT!J989
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E991
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F991
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G991
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H991
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I991
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J991
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E993
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F993
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G993
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H993
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I993
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J993
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F995
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H990
AIFTA	30/12/2022	2022	0	AI!F991
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G991
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H991
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I991
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J991
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K991
VKFTA	2022	2022	0	VK!E989

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F989
VKFTA	2024	2024	0	VK!G989
VKFTA	2025	2025	0	VK!H989
VKFTA	2026	2026	0	VK!I989
VKFTA	2027	2027	0	VK!J989
VCFTA	2022	2022	0	VC!D1000
VCFTA	2023	2023	0	VC!E1000
VCFTA	2024	2024	0	VC!F1000
VCFTA	2025	2025	0	VC!G1000
VCFTA	2026	2026	0	VC!H1000
VCFTA	2027	2027	0	VC!I1000
VN-EAEU	2022	2022	0	EAV!D997
VN-EAEU	2023	2023	0	EAV!E997
VN-EAEU	2024	2024	0	EAV!F997
VN-EAEU	2025	2025	0	EAV!G997
VN-EAEU	2026	2026	0	EAV!H997
VN-EAEU	2027	2027	0	EAV!I997
AHKFTA	2022	2022	0	AKH!D1006
AHKFTA	2023	2023	0	AKH!E1006
AHKFTA	2024	2024	0	AKH!F1006
AHKFTA	2025	2025	0	AKH!G1006
AHKFTA	2026	2026	0	AKH!H1006
AHKFTA	2027	2027	0	AKH!I1006
EVFTA	2022	2022	0	EV-NK!D990
EVFTA	2023	2023	0	EV-NK!E990
EVFTA	2024	2024	0	EV-NK!F990

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G990
EVFTA	2026	2026	0	EV-NK!H990
EVFTA	2027	2027	0	EV-NK!I990
UKVFTA	2022	2022	0	UKV!D992
UKVFTA	2023	2023	0	UKV!E992
UKVFTA	2024	2024	0	UKV!F992
UKVFTA	2025	2025	0	UKV!G992
UKVFTA	2026	2026	0	UKV!H992
UKVFTA	2027	2027	0	UKV!I992
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D990
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E990
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F990
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G990
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H990
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I990
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J990
RCEP A	2022	2022	0	RCEPT-A!D993
RCEP A	2023	2023	0	RCEPT-A!E993
RCEP A	2024	2024	0	RCEPT-A!F993
RCEP A	2025	2025	0	RCEPT-A!G993
RCEP A	2026	2026	0	RCEPT-A!H993
RCEP A	2027	2027	0	RCEPT-A!I993
RCEP B	2022	2022	0	B!D993
RCEP B	2023	2023	0	B!E993
RCEP B	2024	2024	0	B!F993
RCEP B	2025	2025	0	B!G993

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H993
RCEP B	2027	2027	0	B!I993
RCEP C	2022	2022	0	C!D993
RCEP C	2023	2023	0	C!E993
RCEP C	2024	2024	0	C!F993
RCEP C	2025	2025	0	C!G993
RCEP C	2026	2026	0	C!H993
RCEP C	2027	2027	0	C!I993
RCEP D	2022	2022	0	D!D993
RCEP D	2023	2023	0	D!E993
RCEP D	2024	2024	0	D!F993
RCEP D	2025	2025	0	D!G993
RCEP D	2026	2026	0	D!H993
RCEP D	2027	2027	0	D!I993
RCEP E	2022	2022	0	E!D993
RCEP E	2023	2023	0	E!E993
RCEP E	2024	2024	0	E!F993
RCEP E	2025	2025	0	E!G993
RCEP E	2026	2026	0	E!H993
RCEP E	2027	2027	0	E!I993
RCEP F	2022	2022	0	F!D993
RCEP F	2023	2023	0	F!E993
RCEP F	2024	2024	0	F!F993
RCEP F	2025	2025	0	F!G993
RCEP F	2026	2026	0	F!H993
RCEP F	2027	2027	0	F!I993

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F959
VIFTA	2025	2025	0	VI!G959
VIFTA	2026	2026	0	VI!H959
VIFTA	2027	2027	0	VI!I959

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): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	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): Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)		01/2024/TT-BNNPTNT	Verify whether the goods require a licence or are prohibited/restricted under the cited instruments.	Instrument cited in source; validity not verified
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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 0602.90 has 6 lines; 0602.90.90 is distinguished from its siblings by: Other.	0602.90.10 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	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 0602.90.90. 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 0% for 0602.90.90 was checked against BT2026 (cell BT2026!N1001), 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)
Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)

Item policy
Nguồn gen cây trồng cấm XK (01/2024/TT-BNNPTNT M12)

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.