

**SECTION II  
VEGETABLE PRODUCTS**

**Note.**

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3% by weight.

**CHAPTER 6  
LIVE TREES AND OTHER PLANTS;  
BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE**

**Notes.**

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

HS CODE	DESCRIPTION	Unit of quantity	WTO	Import duties / Tax (%)																	VAT Rates	
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV		V
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	Kg/bulb	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	*.5
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	Kg/bulb	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	*.5

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0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:																					
0601.20.10	-- Chicory plants	Kg/plant	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	*.5
0601.20.20	-- Chicory roots	Kg/plant	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	*.5
0601.20.90	-- Other	Kg/plant	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	*.5
<b>06.02</b>	<b>Other live plants (including their roots), cuttings and slips, mushroom spawn.</b>																					
0602.10	- Unrooted cuttings and slips:																					
0602.10.10	-- Of orchids	Kg/cutting	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	*.5
0602.10.20	-- Of rubber trees	Kg/cutting	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	*.5
0602.10.90	-- Other	Kg/cutting	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	*.5
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	Kg/plant	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0602.30.00	- Rhododendrons and azaleas, grafted or not	Kg/plant	0	5	0	0	0	0		0		0	0	0	0	0	0	0	*	0	0	*.5
0602.40.00	- Roses, grafted or not	Kg/plant	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0602.90	- Other:																					
0602.90.10	-- Rooted orchid cuttings and slips	Kg/cutting	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0602.90.20	-- Orchid seedlings	Kg/plant	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0602.90.40	-- Budded stumps of the genus Hevea	Kg/plant	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0602.90.50	-- Seedlings of the genus Hevea	Kg/plant	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0602.90.60	-- Budwood of the genus Hevea	Kg/plant	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5
0602.90.90	-- Other	Kg/plant	0	5	0	0	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5

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<b>06.03</b>	<b>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>																					
	- Fresh:																					
0603.11.00	-- Roses	Kg/cutting	20	30	0	4	0	0		0	KH, LA, KR	0	0	0	0	0	0	0	0	0	0	*.5
0603.12.00	-- Carnations	Kg/cutting	20	30	0	4	0	0		0	KH, LA, KR	0	0	0	0	0	0	0	0	0	0	*.5
0603.13.00	-- Orchids	Kg/cutting	20	30	0	4	0	0		0	KH, LA	0	0	0	0	0	0	0	0	0	0	*.5
0603.14.00	-- Chrysanthemums	Kg/cutting	20	30	0	4	0	0		0	KH, LA, KR	0	0	0	0	0	0	0	0	0	0	*.5
0603.15.00	-- Lilies (Lilium spp.)	Kg/cutting	20	30	0	4	0	0		0	KH, LA	0	0	0	0	0	0	0	0	0	0	*.5
0603.19.00	-- Other	Kg/cutting	20	30	0	4	0	0		0	KH, LA	0	0	0	0	0	0	0	0	0	0	*.5
0603.90.00	- Other	Kg/cutting	20	30	0	4	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	*.5
<b>06.04</b>	<b>Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.</b>																					
0604.20	- Fresh:																					
0604.20.10	-- Mosses and lichens	Kg/cutting	20	30	0	4	0	0		0	MY	0	0	0	0	0	0	0	0	0	0	*.5
0604.20.90	-- Other	Kg/cutting	20	30	0	4	0	0		0		0	0	0	0	0	0	0	0	0	0	*.5

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0604.90	- Other:																						
0604.90.10	- - Mosses and lichens	Kg/cuting	20	30	0	4	0	0		0	MY	0	0	0	0	0	0	0	0	0	0	0	*.5
0604.90.90	- Other:	Kg/cutting	20	30	0	4	0	0		0	MY	0	0	0	0	0	0	0	0	0	0	0	*.5