Vietnam Tariff Intelligence

HS 4502.00.00 detail

HS code	4502.00.00
Description	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
Unit	kg
Generated	04/11/2026 16:55:31
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://vietnamtariff.com/hs-code/45020000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7174
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N7174
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7174
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	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	2.9	2.9%	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!E6947

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6902
ATIGA	2023	2023	0	AT!F6902
ATIGA	2024	2024	0	AT!G6902
ATIGA	2025	2025	0	AT!H6902
ATIGA	2026	2026	0	AT!I6902
ATIGA	2027	2027	0	AT!J6902
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6952
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6952
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6952
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6952
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6952
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6952
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6954
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6954
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6954
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6954
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6954
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6954
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6954
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6908
AIFTA	30/12/2022	2022	0	AI!F6910
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6910
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6910
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6910
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6910
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6910

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6930
VKFTA	2023	2023	0	VK!F6930
VKFTA	2024	2024	0	VK!G6930
VKFTA	2025	2025	0	VK!H6930
VKFTA	2026	2026	0	VK!I6930
VKFTA	2027	2027	0	VK!J6930
VCFTA	2022	2022	5	VC!D6985
VCFTA	2023	2023	5	VC!E6985
VCFTA	2024	2024	0	VC!F6985
VCFTA	2025	2025	0	VC!G6985
VCFTA	2026	2026	0	VC!H6985
VCFTA	2027	2027	0	VC!I6985
VN-EAEU	2022	2022	0	EAV!D6965
VN-EAEU	2023	2023	0	EAV!E6965
VN-EAEU	2024	2024	0	EAV!F6965
VN-EAEU	2025	2025	0	EAV!G6965
VN-EAEU	2026	2026	0	EAV!H6965
VN-EAEU	2027	2027	0	EAV!I6965
AHKFTA	2022	2022	0	AKH!D6973
AHKFTA	2023	2023	0	AKH!E6973
AHKFTA	2024	2024	0	AKH!F6973
AHKFTA	2025	2025	0	AKH!G6973
AHKFTA	2026	2026	0	AKH!H6973
AHKFTA	2027	2027	0	AKH!I6973
EVFTA	2022	2022	2,5	EV-NK!D6966
EVFTA	2023	2023	1,6	EV-NK!E6966

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0,8	EV-NK!F6966
EVFTA	2025	2025	0	EV-NK!G6966
EVFTA	2026	2026	0	EV-NK!H6966
EVFTA	2027	2027	0	EV-NK!I6966
UKVFTA	2022	2022	2,5	UKV!D6967
UKVFTA	2023	2023	1,6	UKV!E6967
UKVFTA	2024	2024	0,8	UKV!F6967
UKVFTA	2025	2025	0	UKV!G6967
UKVFTA	2026	2026	0	UKV!H6967
UKVFTA	2027	2027	0	UKV!I6967
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6933
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6933
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6933
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6933
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6933
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6933
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6933
RCEP A	2022	2022	0	RCEPT-A!D6967
RCEP A	2023	2023	0	RCEPT-A!E6967
RCEP A	2024	2024	0	RCEPT-A!F6967
RCEP A	2025	2025	0	RCEPT-A!G6967
RCEP A	2026	2026	0	RCEPT-A!H6967
RCEP A	2027	2027	0	RCEPT-A!I6967
RCEP B	2022	2022	0	B!D6967
RCEP B	2023	2023	0	B!E6967
RCEP B	2024	2024	0	B!F6967

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6967
RCEP B	2026	2026	0	B!H6967
RCEP B	2027	2027	0	B!I6967
RCEP C	2022	2022	0	C!D6967
RCEP C	2023	2023	0	C!E6967
RCEP C	2024	2024	0	C!F6967
RCEP C	2025	2025	0	C!G6967
RCEP C	2026	2026	0	C!H6967
RCEP C	2027	2027	0	C!I6967
RCEP D	2022	2022	0	D!D6967
RCEP D	2023	2023	0	D!E6967
RCEP D	2024	2024	0	D!F6967
RCEP D	2025	2025	0	D!G6967
RCEP D	2026	2026	0	D!H6967
RCEP D	2027	2027	0	D!I6967
RCEP E	2022	2022	0	E!D6970
RCEP E	2023	2023	0	E!E6970
RCEP E	2024	2024	0	E!F6970
RCEP E	2025	2025	0	E!G6970
RCEP E	2026	2026	0	E!H6970
RCEP E	2027	2027	0	E!I6970
RCEP F	2022	2022	0	F!D6967
RCEP F	2023	2023	0	F!E6967
RCEP F	2024	2024	0	F!F6967
RCEP F	2025	2025	0	F!G6967
RCEP F	2026	2026	0	F!H6967

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6967
VIFTA	2024	2024	4.3	VI!F6440
VIFTA	2025	2025	3.6	VI!G6440
VIFTA	2026	2026	2.9	VI!H6440
VIFTA	2027	2027	2.1	VI!I6440

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 4502.00.00. 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 5% for 4502.00.00 was checked against BT2026 (cell BT2026!N7174), 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

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.