Vietnam Tariff Intelligence

HS 4503.10.00 detail

HS code	4503.10.00
Description	Articles of natural cork / - Corks and stoppers
Unit	kg/chiếc
Generated	05/11/2026 16:09:09
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/45031000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	30	30%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7176
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7176
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7176
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
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0(-LA)	0% (except 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
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
AHKFTA	4	4%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	14	14%	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!E6950
ATIGA	2022	2022	0	AT!E6905

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6905
ATIGA	2024	2024	0	AT!G6905
ATIGA	2025	2025	0	AT!H6905
ATIGA	2026	2026	0	AT!I6905
ATIGA	2027	2027	0	AT!J6905
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6955
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6955
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6955
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6955
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6955
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6955
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E6957
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F6957
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6957
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6957
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6957
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6957
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6957
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6911
AIFTA	30/12/2022	2022	0	AI!F6913
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6913
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6913
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6913
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6913
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6913
VKFTA	2022	2022	0	VK!E6933

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6933
VKFTA	2024	2024	0	VK!G6933
VKFTA	2025	2025	0	VK!H6933
VKFTA	2026	2026	0	VK!I6933
VKFTA	2027	2027	0	VK!J6933
VCFTA	2022	2022	4	VC!D6988
VCFTA	2023	2023	2	VC!E6988
VCFTA	2024	2024	0	VC!F6988
VCFTA	2025	2025	0	VC!G6988
VCFTA	2026	2026	0	VC!H6988
VCFTA	2027	2027	0	VC!I6988
VN-EAEU	2022	2022	5,5	EAV!D6968
VN-EAEU	2023	2023	3,6	EAV!E6968
VN-EAEU	2024	2024	1,8	EAV!F6968
VN-EAEU	2025	2025	0	EAV!G6968
VN-EAEU	2026	2026	0	EAV!H6968
VN-EAEU	2027	2027	0	EAV!I6968
AHKFTA	2022	2022	12	AKH!D6976
AHKFTA	2023	2023	8	AKH!E6976
AHKFTA	2024	2024	8	AKH!F6976
AHKFTA	2025	2025	4	AKH!G6976
AHKFTA	2026	2026	4	AKH!H6976
AHKFTA	2027	2027	0	AKH!I6976
EVFTA	2022	2022	10	EV-NK!D6969
EVFTA	2023	2023	6,6	EV-NK!E6969
EVFTA	2024	2024	3,3	EV-NK!F6969

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6969
EVFTA	2026	2026	0	EV-NK!H6969
EVFTA	2027	2027	0	EV-NK!I6969
UKVFTA	2022	2022	10	UKV!D6970
UKVFTA	2023	2023	6,6	UKV!E6970
UKVFTA	2024	2024	3,3	UKV!F6970
UKVFTA	2025	2025	0	UKV!G6970
UKVFTA	2026	2026	0	UKV!H6970
UKVFTA	2027	2027	0	UKV!I6970
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6936
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6936
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6936
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6936
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6936
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6936
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6936
RCEP A	2022	2022	0	RCEPT-A!D6970
RCEP A	2023	2023	0	RCEPT-A!E6970
RCEP A	2024	2024	0	RCEPT-A!F6970
RCEP A	2025	2025	0	RCEPT-A!G6970
RCEP A	2026	2026	0	RCEPT-A!H6970
RCEP A	2027	2027	0	RCEPT-A!I6970
RCEP B	2022	2022	0	B!D6970
RCEP B	2023	2023	0	B!E6970
RCEP B	2024	2024	0	B!F6970
RCEP B	2025	2025	0	B!G6970

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6970
RCEP B	2027	2027	0	B!I6970
RCEP C	2022	2022	0	C!D6970
RCEP C	2023	2023	0	C!E6970
RCEP C	2024	2024	0	C!F6970
RCEP C	2025	2025	0	C!G6970
RCEP C	2026	2026	0	C!H6970
RCEP C	2027	2027	0	C!I6970
RCEP D	2022	2022	0	D!D6970
RCEP D	2023	2023	0	D!E6970
RCEP D	2024	2024	0	D!F6970
RCEP D	2025	2025	0	D!G6970
RCEP D	2026	2026	0	D!H6970
RCEP D	2027	2027	0	D!I6970
RCEP E	2022	2022	0	E!D6973
RCEP E	2023	2023	0	E!E6973
RCEP E	2024	2024	0	E!F6973
RCEP E	2025	2025	0	E!G6973
RCEP E	2026	2026	0	E!H6973
RCEP E	2027	2027	0	E!I6973
RCEP F	2022	2022	0	F!D6970
RCEP F	2023	2023	0	F!E6970
RCEP F	2024	2024	0	F!F6970
RCEP F	2025	2025	0	F!G6970
RCEP F	2026	2026	0	F!H6970
RCEP F	2027	2027	0	F!I6970

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	18	VI!F6442
VIFTA	2025	2025	16	VI!G6442
VIFTA	2026	2026	14	VI!H6442
VIFTA	2027	2027	12	VI!I6442

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 4503.10.00. 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 20% for 4503.10.00 was checked against BT2026 (cell BT2026!N7176), 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.