Vietnam Tariff Intelligence

HS 4504.10.00 detail

HS code	4504.10.00
Description	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork / - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs
Unit	kg/chiếc
Generated	02/11/2026 04:39:38
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/45041000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	15	15%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7179
Preferential (MFN)	10	10%	26/2023/NĐ-CP	2023-07-15	BT2026!N7179
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7179
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(-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
VIFTA	7	7%	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!E6954

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E6909
ATIGA	2023	2023	0	AT!F6909
ATIGA	2024	2024	0	AT!G6909
ATIGA	2025	2025	0	AT!H6909
ATIGA	2026	2026	0	AT!I6909
ATIGA	2027	2027	0	AT!J6909
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6959
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6959
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6959
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6959
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6959
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6959
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6961
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6961
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6961
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6961
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6961
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6961
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6961
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6915
AIFTA	30/12/2022	2022	0	AI!F6917
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6917
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6917
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6917
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6917
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6917

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E6937
VKFTA	2023	2023	0	VK!F6937
VKFTA	2024	2024	0	VK!G6937
VKFTA	2025	2025	0	VK!H6937
VKFTA	2026	2026	0	VK!I6937
VKFTA	2027	2027	0	VK!J6937
VCFTA	2022	2022	2	VC!D6992
VCFTA	2023	2023	1	VC!E6992
VCFTA	2024	2024	0	VC!F6992
VCFTA	2025	2025	0	VC!G6992
VCFTA	2026	2026	0	VC!H6992
VCFTA	2027	2027	0	VC!I6992
VN-EAEU	2022	2022	0	EAV!D6972
VN-EAEU	2023	2023	0	EAV!E6972
VN-EAEU	2024	2024	0	EAV!F6972
VN-EAEU	2025	2025	0	EAV!G6972
VN-EAEU	2026	2026	0	EAV!H6972
VN-EAEU	2027	2027	0	EAV!I6972
AHKFTA	2022	2022	0	AKH!D6980
AHKFTA	2023	2023	0	AKH!E6980
AHKFTA	2024	2024	0	AKH!F6980
AHKFTA	2025	2025	0	AKH!G6980
AHKFTA	2026	2026	0	AKH!H6980
AHKFTA	2027	2027	0	AKH!I6980
EVFTA	2022	2022	5	EV-NK!D6973
EVFTA	2023	2023	3,3	EV-NK!E6973

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	1,6	EV-NK!F6973
EVFTA	2025	2025	0	EV-NK!G6973
EVFTA	2026	2026	0	EV-NK!H6973
EVFTA	2027	2027	0	EV-NK!I6973
UKVFTA	2022	2022	5	UKV!D6974
UKVFTA	2023	2023	3,3	UKV!E6974
UKVFTA	2024	2024	1,6	UKV!F6974
UKVFTA	2025	2025	0	UKV!G6974
UKVFTA	2026	2026	0	UKV!H6974
UKVFTA	2027	2027	0	UKV!I6974
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6940
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6940
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6940
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6940
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6940
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6940
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6940
RCEP A	2022	2022	0	RCEPT-A!D6974
RCEP A	2023	2023	0	RCEPT-A!E6974
RCEP A	2024	2024	0	RCEPT-A!F6974
RCEP A	2025	2025	0	RCEPT-A!G6974
RCEP A	2026	2026	0	RCEPT-A!H6974
RCEP A	2027	2027	0	RCEPT-A!I6974
RCEP B	2022	2022	0	B!D6974
RCEP B	2023	2023	0	B!E6974
RCEP B	2024	2024	0	B!F6974

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G6974
RCEP B	2026	2026	0	B!H6974
RCEP B	2027	2027	0	B!I6974
RCEP C	2022	2022	0	C!D6974
RCEP C	2023	2023	0	C!E6974
RCEP C	2024	2024	0	C!F6974
RCEP C	2025	2025	0	C!G6974
RCEP C	2026	2026	0	C!H6974
RCEP C	2027	2027	0	C!I6974
RCEP D	2022	2022	0	D!D6974
RCEP D	2023	2023	0	D!E6974
RCEP D	2024	2024	0	D!F6974
RCEP D	2025	2025	0	D!G6974
RCEP D	2026	2026	0	D!H6974
RCEP D	2027	2027	0	D!I6974
RCEP E	2022	2022	0	E!D6977
RCEP E	2023	2023	0	E!E6977
RCEP E	2024	2024	0	E!F6977
RCEP E	2025	2025	0	E!G6977
RCEP E	2026	2026	0	E!H6977
RCEP E	2027	2027	0	E!I6977
RCEP F	2022	2022	0	F!D6974
RCEP F	2023	2023	0	F!E6974
RCEP F	2024	2024	0	F!F6974
RCEP F	2025	2025	0	F!G6974
RCEP F	2026	2026	0	F!H6974

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I6974
VIFTA	2024	2024	9	VI!F6445
VIFTA	2025	2025	8	VI!G6445
VIFTA	2026	2026	7	VI!H6445
VIFTA	2027	2027	6	VI!I6445

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 4504.10.00. 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 10% for 4504.10.00 was checked against BT2026 (cell BT2026!N7179), 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.