Vietnam Tariff Intelligence

HS 4504.90.00 detail

HS code	4504.90.00
Description	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork / - Other
Unit	kg/chiếc
Generated	04/11/2026 20:46:19
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/45049000/

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!K7180
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7180
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7180
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	11.4	11.4%	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!E6955
ATIGA	2022	2022	0	AT!E6910

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6910
ATIGA	2024	2024	0	AT!G6910
ATIGA	2025	2025	0	AT!H6910
ATIGA	2026	2026	0	AT!I6910
ATIGA	2027	2027	0	AT!J6910
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6960
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6960
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6960
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6960
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6960
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6960
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E6962
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F6962
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6962
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6962
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6962
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6962
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6962
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6916
AIFTA	30/12/2022	2022	0	AI!F6918
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6918
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6918
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6918
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6918
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6918
VKFTA	2022	2022	0	VK!E6938

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6938
VKFTA	2024	2024	0	VK!G6938
VKFTA	2025	2025	0	VK!H6938
VKFTA	2026	2026	0	VK!I6938
VKFTA	2027	2027	0	VK!J6938
VCFTA	2022	2022	4	VC!D6993
VCFTA	2023	2023	2	VC!E6993
VCFTA	2024	2024	0	VC!F6993
VCFTA	2025	2025	0	VC!G6993
VCFTA	2026	2026	0	VC!H6993
VCFTA	2027	2027	0	VC!I6993
VN-EAEU	2022	2022	5,5	EAV!D6973
VN-EAEU	2023	2023	3,6	EAV!E6973
VN-EAEU	2024	2024	1,8	EAV!F6973
VN-EAEU	2025	2025	0	EAV!G6973
VN-EAEU	2026	2026	0	EAV!H6973
VN-EAEU	2027	2027	0	EAV!I6973
AHKFTA	2022	2022	12	AKH!D6981
AHKFTA	2023	2023	8	AKH!E6981
AHKFTA	2024	2024	8	AKH!F6981
AHKFTA	2025	2025	4	AKH!G6981
AHKFTA	2026	2026	4	AKH!H6981
AHKFTA	2027	2027	0	AKH!I6981
EVFTA	2022	2022	10	EV-NK!D6974
EVFTA	2023	2023	6,6	EV-NK!E6974
EVFTA	2024	2024	3,3	EV-NK!F6974

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6974
EVFTA	2026	2026	0	EV-NK!H6974
EVFTA	2027	2027	0	EV-NK!I6974
UKVFTA	2022	2022	10	UKV!D6975
UKVFTA	2023	2023	6,6	UKV!E6975
UKVFTA	2024	2024	3,3	UKV!F6975
UKVFTA	2025	2025	0	UKV!G6975
UKVFTA	2026	2026	0	UKV!H6975
UKVFTA	2027	2027	0	UKV!I6975
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6941
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6941
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6941
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6941
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6941
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6941
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6941
RCEP A	2022	2022	0	RCEPT-A!D6975
RCEP A	2023	2023	0	RCEPT-A!E6975
RCEP A	2024	2024	0	RCEPT-A!F6975
RCEP A	2025	2025	0	RCEPT-A!G6975
RCEP A	2026	2026	0	RCEPT-A!H6975
RCEP A	2027	2027	0	RCEPT-A!I6975
RCEP B	2022	2022	0	B!D6975
RCEP B	2023	2023	0	B!E6975
RCEP B	2024	2024	0	B!F6975
RCEP B	2025	2025	0	B!G6975

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6975
RCEP B	2027	2027	0	B!I6975
RCEP C	2022	2022	0	C!D6975
RCEP C	2023	2023	0	C!E6975
RCEP C	2024	2024	0	C!F6975
RCEP C	2025	2025	0	C!G6975
RCEP C	2026	2026	0	C!H6975
RCEP C	2027	2027	0	C!I6975
RCEP D	2022	2022	0	D!D6975
RCEP D	2023	2023	0	D!E6975
RCEP D	2024	2024	0	D!F6975
RCEP D	2025	2025	0	D!G6975
RCEP D	2026	2026	0	D!H6975
RCEP D	2027	2027	0	D!I6975
RCEP E	2022	2022	0	E!D6978
RCEP E	2023	2023	0	E!E6978
RCEP E	2024	2024	0	E!F6978
RCEP E	2025	2025	0	E!G6978
RCEP E	2026	2026	0	E!H6978
RCEP E	2027	2027	0	E!I6978
RCEP F	2022	2022	0	F!D6975
RCEP F	2023	2023	0	F!E6975
RCEP F	2024	2024	0	F!F6975
RCEP F	2025	2025	0	F!G6975
RCEP F	2026	2026	0	F!H6975
RCEP F	2027	2027	0	F!I6975

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17.1	VI!F6446
VIFTA	2025	2025	14.3	VI!G6446
VIFTA	2026	2026	11.4	VI!H6446
VIFTA	2027	2027	8.6	VI!I6446

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 4504.90.00. 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 4504.90.00 was checked against BT2026 (cell BT2026!N7180), 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.