Vietnam Tariff Intelligence

HS 4501.90.00 detail

HS code	4501.90.00
Description	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork / - Other
Unit	kg
Generated	09/11/2026 06:21:39
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/45019000/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K7173
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N7173
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7173
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
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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	0	0%	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!E6945
ATIGA	2022	2022	0	AT!E6900

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6900
ATIGA	2024	2024	0	AT!G6900
ATIGA	2025	2025	0	AT!H6900
ATIGA	2026	2026	0	AT!I6900
ATIGA	2027	2027	0	AT!J6900
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E6950
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6950
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6950
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6950
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6950
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6950
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E6952
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F6952
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6952
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6952
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6952
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6952
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6952
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6906
AIFTA	30/12/2022	2022	0	AI!F6908
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6908
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6908
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6908
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6908
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6908
VKFTA	2022	2022	0	VK!E6928

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6928
VKFTA	2024	2024	0	VK!G6928
VKFTA	2025	2025	0	VK!H6928
VKFTA	2026	2026	0	VK!I6928
VKFTA	2027	2027	0	VK!J6928
VCFTA	2022	2022	0	VC!D6983
VCFTA	2023	2023	0	VC!E6983
VCFTA	2024	2024	0	VC!F6983
VCFTA	2025	2025	0	VC!G6983
VCFTA	2026	2026	0	VC!H6983
VCFTA	2027	2027	0	VC!I6983
VN-EAEU	2022	2022	0	EAV!D6963
VN-EAEU	2023	2023	0	EAV!E6963
VN-EAEU	2024	2024	0	EAV!F6963
VN-EAEU	2025	2025	0	EAV!G6963
VN-EAEU	2026	2026	0	EAV!H6963
VN-EAEU	2027	2027	0	EAV!I6963
AHKFTA	2022	2022	0	AKH!D6971
AHKFTA	2023	2023	0	AKH!E6971
AHKFTA	2024	2024	0	AKH!F6971
AHKFTA	2025	2025	0	AKH!G6971
AHKFTA	2026	2026	0	AKH!H6971
AHKFTA	2027	2027	0	AKH!I6971
EVFTA	2022	2022	0	EV-NK!D6964
EVFTA	2023	2023	0	EV-NK!E6964
EVFTA	2024	2024	0	EV-NK!F6964

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6964
EVFTA	2026	2026	0	EV-NK!H6964
EVFTA	2027	2027	0	EV-NK!I6964
UKVFTA	2022	2022	0	UKV!D6965
UKVFTA	2023	2023	0	UKV!E6965
UKVFTA	2024	2024	0	UKV!F6965
UKVFTA	2025	2025	0	UKV!G6965
UKVFTA	2026	2026	0	UKV!H6965
UKVFTA	2027	2027	0	UKV!I6965
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6931
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6931
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6931
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6931
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6931
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6931
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6931
RCEP A	2022	2022	0	RCEPT-A!D6965
RCEP A	2023	2023	0	RCEPT-A!E6965
RCEP A	2024	2024	0	RCEPT-A!F6965
RCEP A	2025	2025	0	RCEPT-A!G6965
RCEP A	2026	2026	0	RCEPT-A!H6965
RCEP A	2027	2027	0	RCEPT-A!I6965
RCEP B	2022	2022	0	B!D6965
RCEP B	2023	2023	0	B!E6965
RCEP B	2024	2024	0	B!F6965
RCEP B	2025	2025	0	B!G6965

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6965
RCEP B	2027	2027	0	B!I6965
RCEP C	2022	2022	0	C!D6965
RCEP C	2023	2023	0	C!E6965
RCEP C	2024	2024	0	C!F6965
RCEP C	2025	2025	0	C!G6965
RCEP C	2026	2026	0	C!H6965
RCEP C	2027	2027	0	C!I6965
RCEP D	2022	2022	0	D!D6965
RCEP D	2023	2023	0	D!E6965
RCEP D	2024	2024	0	D!F6965
RCEP D	2025	2025	0	D!G6965
RCEP D	2026	2026	0	D!H6965
RCEP D	2027	2027	0	D!I6965
RCEP E	2022	2022	0	E!D6968
RCEP E	2023	2023	0	E!E6968
RCEP E	2024	2024	0	E!F6968
RCEP E	2025	2025	0	E!G6968
RCEP E	2026	2026	0	E!H6968
RCEP E	2027	2027	0	E!I6968
RCEP F	2022	2022	0	F!D6965
RCEP F	2023	2023	0	F!E6965
RCEP F	2024	2024	0	F!F6965
RCEP F	2025	2025	0	F!G6965
RCEP F	2026	2026	0	F!H6965
RCEP F	2027	2027	0	F!I6965

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	0	VI!F6439
VIFTA	2025	2025	0	VI!G6439
VIFTA	2026	2026	0	VI!H6439
VIFTA	2027	2027	0	VI!I6439

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 4501.90.00. 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 0% for 4501.90.00 was checked against BT2026 (cell BT2026!N7173), 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.