

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           | 01/11/2026 07:30:44                                                                                                                                                  |
| 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                | <a href="https://vietnamtariff.com/hs-code/45020000/">https://vietnamtariff.com/hs-code/45020000/</a>                                                                |

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!!6967  |
| 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.