Vietnam Tariff Intelligence

HS 4503.90.00 detail

HS code	4503.90.00
Description	Articles of natural cork / - Other
Unit	kg/chiếc
Generated	07/11/2026 16:17:59
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/45039000/

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!K7177
Preferential (MFN)	20	20%	26/2023/NĐ-CP	2023-07-15	BT2026!N7177
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q7177
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!E6951
ATIGA	2022	2022	0	AT!E6906

FTA	Period	Year	Source value	Source
ATIGA	2023	2023	0	AT!F6906
ATIGA	2024	2024	0	AT!G6906
ATIGA	2025	2025	0	AT!H6906
ATIGA	2026	2026	0	AT!I6906
ATIGA	2027	2027	0	AT!J6906
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E6956
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F6956
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G6956
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H6956
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I6956
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J6956
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E6958
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F6958
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G6958
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H6958
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I6958
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J6958
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F6958
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H6912
AIFTA	30/12/2022	2022	0	AI!F6914
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G6914
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H6914
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I6914
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J6914
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K6914
VKFTA	2022	2022	0	VK!E6934

FTA	Period	Year	Source value	Source
VKFTA	2023	2023	0	VK!F6934
VKFTA	2024	2024	0	VK!G6934
VKFTA	2025	2025	0	VK!H6934
VKFTA	2026	2026	0	VK!I6934
VKFTA	2027	2027	0	VK!J6934
VCFTA	2022	2022	4	VC!D6989
VCFTA	2023	2023	2	VC!E6989
VCFTA	2024	2024	0	VC!F6989
VCFTA	2025	2025	0	VC!G6989
VCFTA	2026	2026	0	VC!H6989
VCFTA	2027	2027	0	VC!I6989
VN-EAEU	2022	2022	5,5	EAV!D6969
VN-EAEU	2023	2023	3,6	EAV!E6969
VN-EAEU	2024	2024	1,8	EAV!F6969
VN-EAEU	2025	2025	0	EAV!G6969
VN-EAEU	2026	2026	0	EAV!H6969
VN-EAEU	2027	2027	0	EAV!I6969
AHKFTA	2022	2022	12	AKH!D6977
AHKFTA	2023	2023	8	AKH!E6977
AHKFTA	2024	2024	8	AKH!F6977
AHKFTA	2025	2025	4	AKH!G6977
AHKFTA	2026	2026	4	AKH!H6977
AHKFTA	2027	2027	0	AKH!I6977
EVFTA	2022	2022	10	EV-NK!D6970
EVFTA	2023	2023	6,6	EV-NK!E6970
EVFTA	2024	2024	3,3	EV-NK!F6970

FTA	Period	Year	Source value	Source
EVFTA	2025	2025	0	EV-NK!G6970
EVFTA	2026	2026	0	EV-NK!H6970
EVFTA	2027	2027	0	EV-NK!I6970
UKVFTA	2022	2022	10	UKV!D6971
UKVFTA	2023	2023	6,6	UKV!E6971
UKVFTA	2024	2024	3,3	UKV!F6971
UKVFTA	2025	2025	0	UKV!G6971
UKVFTA	2026	2026	0	UKV!H6971
UKVFTA	2027	2027	0	UKV!I6971
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D6937
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E6937
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F6937
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G6937
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H6937
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I6937
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J6937
RCEP A	2022	2022	0	RCEPT-A!D6971
RCEP A	2023	2023	0	RCEPT-A!E6971
RCEP A	2024	2024	0	RCEPT-A!F6971
RCEP A	2025	2025	0	RCEPT-A!G6971
RCEP A	2026	2026	0	RCEPT-A!H6971
RCEP A	2027	2027	0	RCEPT-A!I6971
RCEP B	2022	2022	0	B!D6971
RCEP B	2023	2023	0	B!E6971
RCEP B	2024	2024	0	B!F6971
RCEP B	2025	2025	0	B!G6971

FTA	Period	Year	Source value	Source
RCEP B	2026	2026	0	B!H6971
RCEP B	2027	2027	0	B!I6971
RCEP C	2022	2022	0	C!D6971
RCEP C	2023	2023	0	C!E6971
RCEP C	2024	2024	0	C!F6971
RCEP C	2025	2025	0	C!G6971
RCEP C	2026	2026	0	C!H6971
RCEP C	2027	2027	0	C!I6971
RCEP D	2022	2022	0	D!D6971
RCEP D	2023	2023	0	D!E6971
RCEP D	2024	2024	0	D!F6971
RCEP D	2025	2025	0	D!G6971
RCEP D	2026	2026	0	D!H6971
RCEP D	2027	2027	0	D!I6971
RCEP E	2022	2022	0	E!D6974
RCEP E	2023	2023	0	E!E6974
RCEP E	2024	2024	0	E!F6974
RCEP E	2025	2025	0	E!G6974
RCEP E	2026	2026	0	E!H6974
RCEP E	2027	2027	0	E!I6974
RCEP F	2022	2022	0	F!D6971
RCEP F	2023	2023	0	F!E6971
RCEP F	2024	2024	0	F!F6971
RCEP F	2025	2025	0	F!G6971
RCEP F	2026	2026	0	F!H6971
RCEP F	2027	2027	0	F!I6971

FTA	Period	Year	Source value	Source
VIFTA	2024	2024	17.1	VI!F6443
VIFTA	2025	2025	14.3	VI!G6443
VIFTA	2026	2026	11.4	VI!H6443
VIFTA	2027	2027	8.6	VI!I6443

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 4503.90.00. 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 4503.90.00 was checked against BT2026 (cell BT2026!N7177), 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.