

Chapter 45
Cork and articles of cork

Notes

1. This Chapter does not cover:
- (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

HS CODE	DESCRIPTION	Unit of quantity	Import duties / Tax (%)																			VAT (%)
			WTO	Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEP	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP		
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									III	IV	
4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23			
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork																					
4501.10.00	- Natural cork, raw or simply prepared	kg	0	5	0	0	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	5
4501.90.00	- Other	kg	0	5	0	0	0	0		0	LA	0	0	0	0	0	0	0	0	0	0	10
4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	kg	5	7.5	0	0	5	0		0		0	0	0	0	0	0,8	0,8	0	0	0	10

Vietnam Customs Tariff Schedule - 2024

45.03	Articles of natural cork																					
4503.10.00	- Corks and stoppers	kg/unit	20	30	0	8	0	0		0	LA	0	0	0	0	0	3,3	3,3	1,8	0	0	10
4503.90.00	- Other	kg/unit	20	30	0	8	0	0		0	LA	0	0	0	0	0	3,3	3,3	1,8	0	0	10
45.04	Agglomerated cork (with or without a binding substances) and articles of agglomerated cork																					
4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape, solid cylinders, including discs	kg/unit	10	15	0	0	0	0		0	LA	0	0	0	0	0	1,6	1,6	0	0	0	10
4504.90.00	- Other	kg/unit	20	30	0	8	0	0		0	LA	0	0	0	0	0	3,3	3,3	1,8	0	0	10