

Vietnam Customs Tariff Schedule – 2025

**CHAPTER 45
CORK AND ARTICLES OF CORK**

Note

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	WTO	Import duties / Tax (%)																	VAT Rates		
				Ordinary Tax	ATIGA	AHKFTA	VCFTA	ACFTA		AKFTA		VKFTA	AJCEP	VJEPA	AANZFTA	AIFTA	EVFTA	UKVFTA	VN – EAEUFTA	CPTPP			
								Tax Rate	Countries ineligible	Tax Rate	Countries ineligible									IV		V	
								5	10	11	12									21		22	
1	2	3	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	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	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	0	0		0		0	0	0	0	0	0,8	0,8	0	0	0	0	10
45.03	Articles of natural cork																						

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4503.10.00	- Corks and stoppers	kg/unit	20	30	0	4	0	0	0	0	LA	0	0	0	0	0	0	0	0	0	0	10
4503.90.00	- Other	kg/unit	20	30	0	4	0	0	0	0	LA	0	0	0	0	0	0	0	0	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	0	LA	0	0	0	0	0	0	0	0	0	0	10
4504.90.00	- Other	kg/unit	20	30	0	4	0	0	0	0	LA	0	0	0	0	0	0	0	0	0	0	10

