

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	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
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	LA	0	0	0	0	0	0	0	0	0	0	0	0	5
4501.90.00	- Other	kg	0	5	0	0		0	0	LA	0	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	5	0	0	0	0	0	0	0	3,3	10
45.03	Articles of natural cork																						

Vietnam Customs Tariff Schedule – 2021

4503.10.00	- Corks and stoppers	kg/unit	20	30	0	0		12	0	LA	0	0	0	5	4	3	5	4	7,3	0	0	13,3	10
4503.90.00	- Other	kg/unit	20	30	0	0		12	0	LA	0	0	0	5	4	3	5	4	7,3	0	0	13,3	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	LA	0	0	0	3	0	0	0	0	0	0	0	6,6	10
4504.90.00	- Other	kg/unit	20	30	0	0		12	0	LA	0	0	0	5	4	3	5	4	7,3	0	0	13,3	10