Vietnam Tariff Intelligence

# HS 6402.91.99 detail

| | |
|---|---|
| **HS code** | 6402.91.99 |
| **Description** | Other footwear with outer soles and uppers of rubber or plastics / - Other footwear: / - - Covering the ankle: / - - - Other: / - - - - Other |
| **Unit** | đôi |
| **Generated** | 19/11/2026 08:58:29 |
| **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://www.vietnamtariff.com/hs-code/64029199/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K9982 |
| Preferential (MFN) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N9982 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9982 |
| 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| ACFTA | 0 (-ID, PH, TH) | 0% (except ID, PH, TH) | 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 |
| AJCEP | 0 | 0% | Consolidated BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0(-MM)(GIC) | 0% (except MM) | 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 |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 | 17.1 | 17.1% | Consolidated BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 30 | 30% | Consolidated BT2026 | 2026 | AHK | 123/2022/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!E9498 |
| ATIGA | 2022 | 2022 | 0 | AT!E9449 |
| ATIGA | 2023 | 2023 | 0 | AT!F9449 |
| ATIGA | 2024 | 2024 | 0 | AT!G9449 |
| ATIGA | 2025 | 2025 | 0 | AT!H9449 |
| ATIGA | 2026 | 2026 | 0 | AT!I9449 |
| ATIGA | 2027 | 2027 | 0 | AT!J9449 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E9501 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F9501 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G9501 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H9501 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I9501 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J9501 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E9502 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F9502 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G9502 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H9502 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I9502 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J9502 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F9503 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9455 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F9461 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G9461 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H9461 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I9461 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J9461 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K9461 |
| VKFTA | 2022 | 2022 | 0 | VK!E9486 |
| VKFTA | 2023 | 2023 | 0 | VK!F9486 |
| VKFTA | 2024 | 2024 | 0 | VK!G9486 |
| VKFTA | 2025 | 2025 | 0 | VK!H9486 |
| VKFTA | 2026 | 2026 | 0 | VK!I9486 |
| VKFTA | 2027 | 2027 | 0 | VK!J9486 |
| VCFTA | 2022 | 2022 | 7 | VC!D9532 |
| VCFTA | 2023 | 2023 | 3 | VC!E9532 |
| VCFTA | 2024 | 2024 | 0 | VC!F9532 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VCFTA | 2025 | 2025 | 0 | VC!G9532 |
| VCFTA | 2026 | 2026 | 0 | VC!H9532 |
| VCFTA | 2027 | 2027 | 0 | VC!I9532 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D9511 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E9511 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F9511 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9511 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9511 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9511 |
| AHKFTA | 2022 | 2022 | 30 | AKH!D9524 |
| AHKFTA | 2023 | 2023 | 30 | AKH!E9524 |
| AHKFTA | 2024 | 2024 | 30 | AKH!F9524 |
| AHKFTA | 2025 | 2025 | 30 | AKH!G9524 |
| AHKFTA | 2026 | 2026 | 30 | AKH!H9524 |
| AHKFTA | 2027 | 2027 | 30 | AKH!I9524 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D9534 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E9534 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F9534 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G9534 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H9534 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9534 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D9533 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E9533 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F9533 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G9533 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H9533 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| UKVFTA | 2027 | 2027 | 0 | UKV!I9533 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9480 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9480 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9480 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9480 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9480 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9480 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9480 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D9518 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E9518 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F9518 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G9518 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H9518 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I9518 |
| RCEP B | 2022 | 2022 | 0 | B!D9518 |
| RCEP B | 2023 | 2023 | 0 | B!E9518 |
| RCEP B | 2024 | 2024 | 0 | B!F9518 |
| RCEP B | 2025 | 2025 | 0 | B!G9518 |
| RCEP B | 2026 | 2026 | 0 | B!H9518 |
| RCEP B | 2027 | 2027 | 0 | B!I9518 |
| RCEP C | 2022 | 2022 | 0 | C!D9518 |
| RCEP C | 2023 | 2023 | 0 | C!E9518 |
| RCEP C | 2024 | 2024 | 0 | C!F9518 |
| RCEP C | 2025 | 2025 | 0 | C!G9518 |
| RCEP C | 2026 | 2026 | 0 | C!H9518 |
| RCEP C | 2027 | 2027 | 0 | C!I9518 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP D | 2022 | 2022 | 0 | D!D9517 |
| RCEP D | 2023 | 2023 | 0 | D!E9517 |
| RCEP D | 2024 | 2024 | 0 | D!F9517 |
| RCEP D | 2025 | 2025 | 0 | D!G9517 |
| RCEP D | 2026 | 2026 | 0 | D!H9517 |
| RCEP D | 2027 | 2027 | 0 | D!I9517 |
| RCEP E | 2022 | 2022 | 0 | E!D9521 |
| RCEP E | 2023 | 2023 | 0 | E!E9521 |
| RCEP E | 2024 | 2024 | 0 | E!F9521 |
| RCEP E | 2025 | 2025 | 0 | E!G9521 |
| RCEP E | 2026 | 2026 | 0 | E!H9521 |
| RCEP E | 2027 | 2027 | 0 | E!I9521 |
| RCEP F | 2022 | 2022 | 0 | F!D9518 |
| RCEP F | 2023 | 2023 | 0 | F!E9518 |
| RCEP F | 2024 | 2024 | 0 | F!F9518 |
| RCEP F | 2025 | 2025 | 0 | F!G9518 |
| RCEP F | 2026 | 2026 | 0 | F!H9518 |
| RCEP F | 2027 | 2027 | 0 | F!I9518 |
| VIFTA | 2024 | 2024 | 25.7 | VI!F8810 |
| VIFTA | 2025 | 2025 | 21.4 | VI!G8810 |
| VIFTA | 2026 | 2026 | 17.1 | VI!H8810 |
| VIFTA | 2027 | 2027 | 12.9 | VI!I8810 |

## Advisory & warnings

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| DOC-002 | ORANGE | Licence / controlled list | Item policy references a controlled list (source, Vietnamese): HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) | | 08/2023/TT-BCT | Verify whether the goods require a licence or are prohibited/restricted under the cited instruments. | Instrument cited in source; validity not verified |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) | | 42/2019/TT-BCT, 34/2025/TT-BCT | Read the referenced instruments. | Instrument cited in source; validity not verified |
| DOC-004 | YELLOW | Other item policy | Item policy (source, Vietnamese): SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH) | | 01/2021/TT-BLĐTBXH | Read the referenced instruments. | Instrument cited in source; validity not verified |
| FTA-010 | YELLOW | Consolidated vs FTA schedule discrepancy | AKFTA: consolidated BT2026 shows "0(-MM)(GIC)", the FTA schedule for period 2022 - 2027 (một mức cho cả giai đoạn) shows "0". | | 119/2022/NĐ-CP | Check the original Decree and amendments to determine the correct rate. | Not verified – check required |
| FTA-013 | YELLOW | FTA rate not lower than MFN | AHKFTA 30%: the preferential rate is equal to or higher than the MFN rate (30%) in the source tariff – claiming the FTA brings no saving. | MFN 30% | | Consider the MFN rate (if the origin qualifies for MFN treatment) instead of preparing FTA origin documents. | Not verified – check required |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 6402.91 has 4 lines; 6402.91.99 is distinguished from its siblings by: Other. | 6402.91.10 Diving boots; 6402.91.91 Incorporating a protective metal toe-cap; 6402.91.92 Incorporating a protective non-metal toe-cap | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | Not verified – check required |
| 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 6402.91.99. 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 30% for 6402.91.99 was checked against BT2026 (cell BT2026!N9982), 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 |

## Item policy

| Item policy |
|---|
| Hàng tiêu dùng QSD cấp NK (08/2023/TT-BCT - PL1.I) |
| HH tạm ngừng KD TNTX CK (08/2023/TT-BCT - PL2) |
| Hàng hóa được nhập khẩu dưới hình thức mua bán, trao đổi của cư dân biên giới (42/2019/TT-BCT & 34/2025/TT-BCT ) |
| SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH) |

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.