

Detalle del SA 6406.20.20

Código SA	6406.20.20
Descripción	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof / - Outer soles and heels, of rubber or plastics: / - - Of plastics
Unidad	kg/đôi
Generado	30/10/2026 07:29:24
Versión de datos	2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx
Estado de verificación	Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.
Enlace	https://vietnamtariff.com/hs-code/64062020/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10033
Preferencial (NMF)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10033
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10033
Impuesto especial al consumo		Sin datos			
Impuesto ambiental		Sin datos			
Derecho de exportación		Sin datos			
Arancel de exportación CPTPP		Sin datos			
Arancel de exportación EVFTA		Sin datos			
Arancel de exportación UKVFTA		Sin datos			

Aranceles preferenciales especiales (TLC) - 2026

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
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AANZFTA	0	0%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Arancel consolidado BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Arancel consolidado BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Arancel consolidado BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Arancel consolidado BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Arancel consolidado BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Arancel consolidado BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Arancel consolidado BT2026		S	206/2025/NĐ-CP	Ad valorem
ACFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Arancel consolidado BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	Arancel consolidado BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17,1%	Arancel consolidado BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Anexo A)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

RCEP (Anexo B)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Ad valorem
RCEP (Anexo C)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Ad valorem
RCEP (Anexo D)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Ad valorem
RCEP (Anexo E)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Ad valorem
RCEP (Anexo F)	30	30%	Arancel consolidado BT2026	2026	RCEP Form / Declaration of origin	129/2022/ND-CP	Ad valorem
VN-CAM		Sin datos	Sin datos		S	56/2026/ND-CP	Sin datos
VNCU		Sin datos	Sin datos		VNCB · Form VC (Cuba)	114/2022/ND-CP	Sin datos
AHKFTA	*	* no elegible	Arancel consolidado BT2026	2026	AHK	123/2022/ND-CP	No elegible (*)

Historial de aranceles / desgravación por año

FTA	Periodo	Año	Valor de origen	Fuente
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E9553
ATIGA	2022	2022	0	AT!E9504
ATIGA	2023	2023	0	AT!F9504
ATIGA	2024	2024	0	AT!G9504
ATIGA	2025	2025	0	AT!H9504
ATIGA	2026	2026	0	AT!I9504
ATIGA	2027	2027	0	AT!J9504
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9556
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9556
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9556
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9556

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9556
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9556
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E9557
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9557
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9557
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9557
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9557
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9557
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F9558
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9510
AIFTA	30/12/2022	2022	18	AI!F9516
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G9516
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H9516
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I9516
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J9516
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K9516
VKFTA	2022	2022	0	VK!E9541
VKFTA	2023	2023	0	VK!F9541
VKFTA	2024	2024	0	VK!G9541
VKFTA	2025	2025	0	VK!H9541
VKFTA	2026	2026	0	VK!I9541
VKFTA	2027	2027	0	VK!J9541
VCFTA	2022	2022	5	VC!D9587
VCFTA	2023	2023	3	VC!E9587
VCFTA	2024	2024	0	VC!F9587
VCFTA	2025	2025	0	VC!G9587

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H9587
VCFTA	2027	2027	0	VC!I9587
VN-EAEU	2022	2022	0	EAV!D9566
VN-EAEU	2023	2023	0	EAV!E9566
VN-EAEU	2024	2024	0	EAV!F9566
VN-EAEU	2025	2025	0	EAV!G9566
VN-EAEU	2026	2026	0	EAV!H9566
VN-EAEU	2027	2027	0	EAV!I9566
AHKFTA	2022	2022	*	AKH!D9579
AHKFTA	2023	2023	*	AKH!E9579
AHKFTA	2024	2024	*	AKH!F9579
AHKFTA	2025	2025	*	AKH!G9579
AHKFTA	2026	2026	*	AKH!H9579
AHKFTA	2027	2027	*	AKH!I9579
EVFTA	2022	2022	0	EV-NK!D9589
EVFTA	2023	2023	0	EV-NK!E9589
EVFTA	2024	2024	0	EV-NK!F9589
EVFTA	2025	2025	0	EV-NK!G9589
EVFTA	2026	2026	0	EV-NK!H9589
EVFTA	2027	2027	0	EV-NK!I9589
UKVFTA	2022	2022	0	UKV!D9588
UKVFTA	2023	2023	0	UKV!E9588
UKVFTA	2024	2024	0	UKV!F9588
UKVFTA	2025	2025	0	UKV!G9588
UKVFTA	2026	2026	0	UKV!H9588
UKVFTA	2027	2027	0	UKV!I9588

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9535
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9535
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9535
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9535
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9535
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9535
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9535
RCEP A	2022	2022	30	RCEPT-A!D9573
RCEP A	2023	2023	30	RCEPT-A!E9573
RCEP A	2024	2024	30	RCEPT-A!F9573
RCEP A	2025	2025	30	RCEPT-A!G9573
RCEP A	2026	2026	30	RCEPT-A!H9573
RCEP A	2027	2027	30	RCEPT-A!I9573
RCEP B	2022	2022	30	B!D9573
RCEP B	2023	2023	30	B!E9573
RCEP B	2024	2024	30	B!F9573
RCEP B	2025	2025	30	B!G9573
RCEP B	2026	2026	30	B!H9573
RCEP B	2027	2027	30	B!I9573
RCEP C	2022	2022	30	C!D9573
RCEP C	2023	2023	30	C!E9573
RCEP C	2024	2024	30	C!F9573
RCEP C	2025	2025	30	C!G9573
RCEP C	2026	2026	30	C!H9573
RCEP C	2027	2027	30	C!I9573
RCEP D	2022	2022	30	D!D9572

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	30	D!E9572
RCEP D	2024	2024	30	D!F9572
RCEP D	2025	2025	30	D!G9572
RCEP D	2026	2026	30	D!H9572
RCEP D	2027	2027	30	D!I9572
RCEP E	2022	2022	30	E!D9576
RCEP E	2023	2023	30	E!E9576
RCEP E	2024	2024	30	E!F9576
RCEP E	2025	2025	30	E!G9576
RCEP E	2026	2026	30	E!H9576
RCEP E	2027	2027	30	E!I9576
RCEP F	2022	2022	30	F!D9573
RCEP F	2023	2023	30	F!E9573
RCEP F	2024	2024	30	F!F9573
RCEP F	2025	2025	30	F!G9573
RCEP F	2026	2026	30	F!H9573
RCEP F	2027	2027	30	F!I9573
VIFTA	2024	2024	25.7	VI!F8861
VIFTA	2025	2025	21.4	VI!G8861
VIFTA	2026	2026	17.1	VI!H8861
VIFTA	2027	2027	12.9	VI!!8861

Asesoría y advertencias

Código de riesgo	Nivel	Nombre del riesgo	Descripción	Datos relacionados	Referencia jurídica	Acción recomendada	Estado de verificación
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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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
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.	Instrumento citado en la fuente; vigencia no verificada
FTA-013	YELLOW	FTA rate not lower than MFN	RCEP (Anexo A) 30%, RCEP (Anexo B) 30%, RCEP (Anexo C) 30%, RCEP (Anexo D) 30%, RCEP (Anexo E) 30%, RCEP (Anexo F) 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.	No verificado - requiere comprobación
HS-003	YELLOW	Classification Review Required - similar lines exist	Subheading 6406.20 has 2 lines; 6406.20.20 is distinguished from its siblings by: Of plastics.	6406.20.10 Of rubber	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	No verificado - requiere comprobación
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.	No verificado - requiere comprobación
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).	No verificado - requiere comprobación
TR-004	GRAY	Not Assessed - Additional Regulatory Verification Required	The source file records no trade remedy for 6406.20.20. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	No verificado - requiere comprobación

DQ-001	GREEN	MFN rate present in the source	The MFN rate 30% for 6406.20.20 was checked against BT2026 (cell BT2026!N10033), 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.	Cotejado con el archivo arancelario de origen
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Política de la partida

Política de la partida
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)

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.