Vietnam Tariff Intelligence

HS 6404.20.00 detail

HS code	6404.20.00
Description	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials / - Footwear with outer soles of leather or composition leather
Unit	đôi
Generated	05/11/2026 12:59:23
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://vietnamtariff.com/hs-code/64042000/

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!K10022
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10022
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10022
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 (-BN, ID, MY, PH, TH)	0% (except BN, ID, MY, 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(-KH)(GIC)	0% (except KH)	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!E9540
ATIGA	2022	2022	0	AT!E9491
ATIGA	2023	2023	0	AT!F9491
ATIGA	2024	2024	0	AT!G9491
ATIGA	2025	2025	0	AT!H9491
ATIGA	2026	2026	0	AT!I9491
ATIGA	2027	2027	0	AT!J9491
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9543
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9543
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9543

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9543
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9543
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9543
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9544
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9544
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9544
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9544
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9544
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9544
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9545
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9497
AIFTA	30/12/2022	2022	0	AI!F9503
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9503
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9503
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9503
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9503
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9503
VKFTA	2022	2022	0	VK!E9528
VKFTA	2023	2023	0	VK!F9528
VKFTA	2024	2024	0	VK!G9528
VKFTA	2025	2025	0	VK!H9528
VKFTA	2026	2026	0	VK!I9528
VKFTA	2027	2027	0	VK!J9528
VCFTA	2022	2022	7	VC!D9574
VCFTA	2023	2023	3	VC!E9574
VCFTA	2024	2024	0	VC!F9574

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9574
VCFTA	2026	2026	0	VC!H9574
VCFTA	2027	2027	0	VC!I9574
VN-EAEU	2022	2022	0	EAV!D9553
VN-EAEU	2023	2023	0	EAV!E9553
VN-EAEU	2024	2024	0	EAV!F9553
VN-EAEU	2025	2025	0	EAV!G9553
VN-EAEU	2026	2026	0	EAV!H9553
VN-EAEU	2027	2027	0	EAV!I9553
AHKFTA	2022	2022	30	AKH!D9566
AHKFTA	2023	2023	30	AKH!E9566
AHKFTA	2024	2024	30	AKH!F9566
AHKFTA	2025	2025	30	AKH!G9566
AHKFTA	2026	2026	30	AKH!H9566
AHKFTA	2027	2027	30	AKH!I9566
EVFTA	2022	2022	0	EV-NK!D9576
EVFTA	2023	2023	0	EV-NK!E9576
EVFTA	2024	2024	0	EV-NK!F9576
EVFTA	2025	2025	0	EV-NK!G9576
EVFTA	2026	2026	0	EV-NK!H9576
EVFTA	2027	2027	0	EV-NK!I9576
UKVFTA	2022	2022	0	UKV!D9575
UKVFTA	2023	2023	0	UKV!E9575
UKVFTA	2024	2024	0	UKV!F9575
UKVFTA	2025	2025	0	UKV!G9575
UKVFTA	2026	2026	0	UKV!H9575

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9575
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9522
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9522
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9522
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9522
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9522
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9522
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9522
RCEP A	2022	2022	0	RCEPT-A!D9560
RCEP A	2023	2023	0	RCEPT-A!E9560
RCEP A	2024	2024	0	RCEPT-A!F9560
RCEP A	2025	2025	0	RCEPT-A!G9560
RCEP A	2026	2026	0	RCEPT-A!H9560
RCEP A	2027	2027	0	RCEPT-A!I9560
RCEP B	2022	2022	0	B!D9560
RCEP B	2023	2023	0	B!E9560
RCEP B	2024	2024	0	B!F9560
RCEP B	2025	2025	0	B!G9560
RCEP B	2026	2026	0	B!H9560
RCEP B	2027	2027	0	B!I9560
RCEP C	2022	2022	0	C!D9560
RCEP C	2023	2023	0	C!E9560
RCEP C	2024	2024	0	C!F9560
RCEP C	2025	2025	0	C!G9560
RCEP C	2026	2026	0	C!H9560
RCEP C	2027	2027	0	C!I9560

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9559
RCEP D	2023	2023	0	D!E9559
RCEP D	2024	2024	0	D!F9559
RCEP D	2025	2025	0	D!G9559
RCEP D	2026	2026	0	D!H9559
RCEP D	2027	2027	0	D!I9559
RCEP E	2022	2022	0	E!D9563
RCEP E	2023	2023	0	E!E9563
RCEP E	2024	2024	0	E!F9563
RCEP E	2025	2025	0	E!G9563
RCEP E	2026	2026	0	E!H9563
RCEP E	2027	2027	0	E!I9563
RCEP F	2022	2022	0	F!D9560
RCEP F	2023	2023	0	F!E9560
RCEP F	2024	2024	0	F!F9560
RCEP F	2025	2025	0	F!G9560
RCEP F	2026	2026	0	F!H9560
RCEP F	2027	2027	0	F!I9560
VIFTA	2024	2024	25,7	VI!F8850
VIFTA	2025	2025	21.4	VI!G8850
VIFTA	2026	2026	17.1	VI!H8850
VIFTA	2027	2027	12.9	VI!I8850

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	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(-KH)(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
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 6404.20.00. 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 6404.20.00 was checked against BT2026 (cell BT2026!N10022), 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)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.