Vietnam Tariff Intelligence

HS 6402.91.10 detail

HS code	6402.91.10
Description	Other footwear with outer soles and uppers of rubber or plastics / - Other footwear: / - - Covering the ankle: / - - - Diving boots
Unit	đôi
Generated	02/11/2026 17:13:55
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/64029110/

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!K9978
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N9978
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9978
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!E9494
ATIGA	2022	2022	0	AT!E9445
ATIGA	2023	2023	0	AT!F9445
ATIGA	2024	2024	0	AT!G9445
ATIGA	2025	2025	0	AT!H9445
ATIGA	2026	2026	0	AT!I9445
ATIGA	2027	2027	0	AT!J9445
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9497
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9497
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9497

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9497
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9497
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9497
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9498
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9498
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9498
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9498
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9498
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9498
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9499
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9451
AIFTA	30/12/2022	2022	0	AI!F9457
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9457
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9457
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9457
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9457
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9457
VKFTA	2022	2022	0	VK!E9482
VKFTA	2023	2023	0	VK!F9482
VKFTA	2024	2024	0	VK!G9482
VKFTA	2025	2025	0	VK!H9482
VKFTA	2026	2026	0	VK!I9482
VKFTA	2027	2027	0	VK!J9482
VCFTA	2022	2022	7	VC!D9528
VCFTA	2023	2023	3	VC!E9528
VCFTA	2024	2024	0	VC!F9528

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9528
VCFTA	2026	2026	0	VC!H9528
VCFTA	2027	2027	0	VC!I9528
VN-EAEU	2022	2022	0	EAV!D9507
VN-EAEU	2023	2023	0	EAV!E9507
VN-EAEU	2024	2024	0	EAV!F9507
VN-EAEU	2025	2025	0	EAV!G9507
VN-EAEU	2026	2026	0	EAV!H9507
VN-EAEU	2027	2027	0	EAV!I9507
AHKFTA	2022	2022	30	AKH!D9520
AHKFTA	2023	2023	30	AKH!E9520
AHKFTA	2024	2024	30	AKH!F9520
AHKFTA	2025	2025	30	AKH!G9520
AHKFTA	2026	2026	30	AKH!H9520
AHKFTA	2027	2027	30	AKH!I9520
EVFTA	2022	2022	0	EV-NK!D9530
EVFTA	2023	2023	0	EV-NK!E9530
EVFTA	2024	2024	0	EV-NK!F9530
EVFTA	2025	2025	0	EV-NK!G9530
EVFTA	2026	2026	0	EV-NK!H9530
EVFTA	2027	2027	0	EV-NK!I9530
UKVFTA	2022	2022	0	UKV!D9529
UKVFTA	2023	2023	0	UKV!E9529
UKVFTA	2024	2024	0	UKV!F9529
UKVFTA	2025	2025	0	UKV!G9529
UKVFTA	2026	2026	0	UKV!H9529

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9529
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9476
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9476
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9476
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9476
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9476
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9476
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9476
RCEP A	2022	2022	0	RCEPT-A!D9514
RCEP A	2023	2023	0	RCEPT-A!E9514
RCEP A	2024	2024	0	RCEPT-A!F9514
RCEP A	2025	2025	0	RCEPT-A!G9514
RCEP A	2026	2026	0	RCEPT-A!H9514
RCEP A	2027	2027	0	RCEPT-A!I9514
RCEP B	2022	2022	0	B!D9514
RCEP B	2023	2023	0	B!E9514
RCEP B	2024	2024	0	B!F9514
RCEP B	2025	2025	0	B!G9514
RCEP B	2026	2026	0	B!H9514
RCEP B	2027	2027	0	B!I9514
RCEP C	2022	2022	0	C!D9514
RCEP C	2023	2023	0	C!E9514
RCEP C	2024	2024	0	C!F9514
RCEP C	2025	2025	0	C!G9514
RCEP C	2026	2026	0	C!H9514
RCEP C	2027	2027	0	C!I9514

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9513
RCEP D	2023	2023	0	D!E9513
RCEP D	2024	2024	0	D!F9513
RCEP D	2025	2025	0	D!G9513
RCEP D	2026	2026	0	D!H9513
RCEP D	2027	2027	0	D!I9513
RCEP E	2022	2022	0	E!D9517
RCEP E	2023	2023	0	E!E9517
RCEP E	2024	2024	0	E!F9517
RCEP E	2025	2025	0	E!G9517
RCEP E	2026	2026	0	E!H9517
RCEP E	2027	2027	0	E!I9517
RCEP F	2022	2022	0	F!D9514
RCEP F	2023	2023	0	F!E9514
RCEP F	2024	2024	0	F!F9514
RCEP F	2025	2025	0	F!G9514
RCEP F	2026	2026	0	F!H9514
RCEP F	2027	2027	0	F!I9514
VIFTA	2024	2024	25.7	VI!F8806
VIFTA	2025	2025	21.4	VI!G8806
VIFTA	2026	2026	17.1	VI!H8806
VIFTA	2027	2027	12.9	VI!I8806

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
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; 6402.91.10 is distinguished from its siblings by: Diving boots.	6402.91.91 Incorporating a protective metal toe-cap; 6402.91.92 Incorporating a protective non-metal toe-cap; 6402.91.99 Other	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 6402.91.10. 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 6402.91.10 was checked against BT2026 (cell BT2026!N9978), 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)

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.