Vietnam Tariff Intelligence

HS 6402.99.90 detail

HS code	6402.99.90
Description	Other footwear with outer soles and uppers of rubber or plastics / - Other footwear: / - - Other: / - - - Other
Unit	đôi
Generated	05/11/2026 05:30:07
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/64029990/

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!K9986
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N9986
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9986
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
ACFTA	0 (-BN, MY, PH, TH)	0% (except BN, MY, PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E9502
ATIGA	2022	2022	0	AT!E9453
ATIGA	2023	2023	0	AT!F9453
ATIGA	2024	2024	0	AT!G9453
ATIGA	2025	2025	0	AT!H9453
ATIGA	2026	2026	0	AT!I9453
ATIGA	2027	2027	0	AT!J9453
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9505
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9505
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9505
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9505
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9505

FTA	Period	Year	Source value	Source
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9505
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9506
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9506
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9506
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9506
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9506
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9506
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9507
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9459
AIFTA	30/12/2022	2022	0	AI!F9465
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9465
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9465
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9465
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9465
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9465
VKFTA	2022	2022	0	VK!E9490
VKFTA	2023	2023	0	VK!F9490
VKFTA	2024	2024	0	VK!G9490
VKFTA	2025	2025	0	VK!H9490
VKFTA	2026	2026	0	VK!I9490
VKFTA	2027	2027	0	VK!J9490
VCFTA	2022	2022	7	VC!D9536
VCFTA	2023	2023	3	VC!E9536
VCFTA	2024	2024	0	VC!F9536
VCFTA	2025	2025	0	VC!G9536
VCFTA	2026	2026	0	VC!H9536

FTA	Period	Year	Source value	Source
VCFTA	2027	2027	0	VC!I9536
VN-EAEU	2022	2022	0	EAV!D9515
VN-EAEU	2023	2023	0	EAV!E9515
VN-EAEU	2024	2024	0	EAV!F9515
VN-EAEU	2025	2025	0	EAV!G9515
VN-EAEU	2026	2026	0	EAV!H9515
VN-EAEU	2027	2027	0	EAV!I9515
AHKFTA	2022	2022	0	AKH!D9528
AHKFTA	2023	2023	0	AKH!E9528
AHKFTA	2024	2024	0	AKH!F9528
AHKFTA	2025	2025	0	AKH!G9528
AHKFTA	2026	2026	0	AKH!H9528
AHKFTA	2027	2027	0	AKH!I9528
EVFTA	2022	2022	0	EV-NK!D9538
EVFTA	2023	2023	0	EV-NK!E9538
EVFTA	2024	2024	0	EV-NK!F9538
EVFTA	2025	2025	0	EV-NK!G9538
EVFTA	2026	2026	0	EV-NK!H9538
EVFTA	2027	2027	0	EV-NK!I9538
UKVFTA	2022	2022	0	UKV!D9537
UKVFTA	2023	2023	0	UKV!E9537
UKVFTA	2024	2024	0	UKV!F9537
UKVFTA	2025	2025	0	UKV!G9537
UKVFTA	2026	2026	0	UKV!H9537
UKVFTA	2027	2027	0	UKV!I9537
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9484

FTA	Period	Year	Source value	Source
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9484
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9484
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9484
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9484
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9484
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9484
RCEP A	2022	2022	0	RCEPT-A!D9522
RCEP A	2023	2023	0	RCEPT-A!E9522
RCEP A	2024	2024	0	RCEPT-A!F9522
RCEP A	2025	2025	0	RCEPT-A!G9522
RCEP A	2026	2026	0	RCEPT-A!H9522
RCEP A	2027	2027	0	RCEPT-A!I9522
RCEP B	2022	2022	0	B!D9522
RCEP B	2023	2023	0	B!E9522
RCEP B	2024	2024	0	B!F9522
RCEP B	2025	2025	0	B!G9522
RCEP B	2026	2026	0	B!H9522
RCEP B	2027	2027	0	B!I9522
RCEP C	2022	2022	0	C!D9522
RCEP C	2023	2023	0	C!E9522
RCEP C	2024	2024	0	C!F9522
RCEP C	2025	2025	0	C!G9522
RCEP C	2026	2026	0	C!H9522
RCEP C	2027	2027	0	C!I9522
RCEP D	2022	2022	0	D!D9521
RCEP D	2023	2023	0	D!E9521

FTA	Period	Year	Source value	Source
RCEP D	2024	2024	0	D!F9521
RCEP D	2025	2025	0	D!G9521
RCEP D	2026	2026	0	D!H9521
RCEP D	2027	2027	0	D!I9521
RCEP E	2022	2022	0	E!D9525
RCEP E	2023	2023	0	E!E9525
RCEP E	2024	2024	0	E!F9525
RCEP E	2025	2025	0	E!G9525
RCEP E	2026	2026	0	E!H9525
RCEP E	2027	2027	0	E!I9525
RCEP F	2022	2022	0	F!D9522
RCEP F	2023	2023	0	F!E9522
RCEP F	2024	2024	0	F!F9522
RCEP F	2025	2025	0	F!G9522
RCEP F	2026	2026	0	F!H9522
RCEP F	2027	2027	0	F!I9522
VIFTA	2024	2024	0	VI!F8814
VIFTA	2025	2025	0	VI!G8814
VIFTA	2026	2026	0	VI!H8814
VIFTA	2027	2027	0	VI!I8814

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6402.99 has 3 lines; 6402.99.90 is distinguished from its siblings by: Other.	6402.99.10 Incorporating a protective metal toe-cap; 6402.99.20 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 6402.99.90. 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 6402.99.90 was checked against BT2026 (cell BT2026!N9986), 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.