Vietnam Tariff Intelligence

HS 6406.90.23 detail

HS code	6406.90.23
Description	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 / - Other: / - - Of metal: / - - - Of aluminium
Unit	kg/đôi
Generated	04/11/2026 09:50:28
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/64069023/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	7.5	7.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10039
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10039
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10039
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	0%	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
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	0%	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
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
AHKFTA	1	1%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2.9%	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!E9559

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9510
ATIGA	2023	2023	0	AT!F9510
ATIGA	2024	2024	0	AT!G9510
ATIGA	2025	2025	0	AT!H9510
ATIGA	2026	2026	0	AT!I9510
ATIGA	2027	2027	0	AT!J9510
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9562
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9562
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9562
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9562
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9562
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9562
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9563
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9563
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9563
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9563
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9563
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9563
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9564
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9516
AIFTA	30/12/2022	2022	0	AI!F9522
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9522
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9522
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9522
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9522
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9522

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9547
VKFTA	2023	2023	0	VK!F9547
VKFTA	2024	2024	0	VK!G9547
VKFTA	2025	2025	0	VK!H9547
VKFTA	2026	2026	0	VK!I9547
VKFTA	2027	2027	0	VK!J9547
VCFTA	2022	2022	0	VC!D9593
VCFTA	2023	2023	0	VC!E9593
VCFTA	2024	2024	0	VC!F9593
VCFTA	2025	2025	0	VC!G9593
VCFTA	2026	2026	0	VC!H9593
VCFTA	2027	2027	0	VC!I9593
VN-EAEU	2022	2022	0	EAV!D9572
VN-EAEU	2023	2023	0	EAV!E9572
VN-EAEU	2024	2024	0	EAV!F9572
VN-EAEU	2025	2025	0	EAV!G9572
VN-EAEU	2026	2026	0	EAV!H9572
VN-EAEU	2027	2027	0	EAV!I9572
AHKFTA	2022	2022	3	AKH!D9585
AHKFTA	2023	2023	2	AKH!E9585
AHKFTA	2024	2024	2	AKH!F9585
AHKFTA	2025	2025	1	AKH!G9585
AHKFTA	2026	2026	1	AKH!H9585
AHKFTA	2027	2027	0	AKH!I9585
EVFTA	2022	2022	0	EV-NK!D9595
EVFTA	2023	2023	0	EV-NK!E9595

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F9595
EVFTA	2025	2025	0	EV-NK!G9595
EVFTA	2026	2026	0	EV-NK!H9595
EVFTA	2027	2027	0	EV-NK!I9595
UKVFTA	2022	2022	0	UKV!D9594
UKVFTA	2023	2023	0	UKV!E9594
UKVFTA	2024	2024	0	UKV!F9594
UKVFTA	2025	2025	0	UKV!G9594
UKVFTA	2026	2026	0	UKV!H9594
UKVFTA	2027	2027	0	UKV!I9594
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9541
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9541
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9541
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9541
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9541
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9541
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9541
RCEP A	2022	2022	0	RCEPT-A!D9579
RCEP A	2023	2023	0	RCEPT-A!E9579
RCEP A	2024	2024	0	RCEPT-A!F9579
RCEP A	2025	2025	0	RCEPT-A!G9579
RCEP A	2026	2026	0	RCEPT-A!H9579
RCEP A	2027	2027	0	RCEPT-A!I9579
RCEP B	2022	2022	0	B!D9579
RCEP B	2023	2023	0	B!E9579
RCEP B	2024	2024	0	B!F9579

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9579
RCEP B	2026	2026	0	B!H9579
RCEP B	2027	2027	0	B!I9579
RCEP C	2022	2022	0	C!D9579
RCEP C	2023	2023	0	C!E9579
RCEP C	2024	2024	0	C!F9579
RCEP C	2025	2025	0	C!G9579
RCEP C	2026	2026	0	C!H9579
RCEP C	2027	2027	0	C!I9579
RCEP D	2022	2022	0	D!D9578
RCEP D	2023	2023	0	D!E9578
RCEP D	2024	2024	0	D!F9578
RCEP D	2025	2025	0	D!G9578
RCEP D	2026	2026	0	D!H9578
RCEP D	2027	2027	0	D!I9578
RCEP E	2022	2022	0	E!D9582
RCEP E	2023	2023	0	E!E9582
RCEP E	2024	2024	0	E!F9582
RCEP E	2025	2025	0	E!G9582
RCEP E	2026	2026	0	E!H9582
RCEP E	2027	2027	0	E!I9582
RCEP F	2022	2022	0	F!D9579
RCEP F	2023	2023	0	F!E9579
RCEP F	2024	2024	0	F!F9579
RCEP F	2025	2025	0	F!G9579
RCEP F	2026	2026	0	F!H9579

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9579
VIFTA	2024	2024	4.3	VI!F8867
VIFTA	2025	2025	3.6	VI!G8867
VIFTA	2026	2026	2.9	VI!H8867
VIFTA	2027	2027	2.1	VI!I8867

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6406.90 has 13 lines; 6406.90.23 is distinguished from its siblings by: Of aluminium.	6406.90.10 Of wood; 6406.90.21 Of iron or steel; 6406.90.22 Of copper; 6406.90.29 Other; 6406.90.41 In-soles; 6406.90.42 Complete soles	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
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 6406.90.23. 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 5% for 6406.90.23 was checked against BT2026 (cell BT2026!N10039), 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.