Vietnam Tariff Intelligence

HS 6406.90.49 detail

HS code	6406.90.49
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 rubber: / - - - Other
Unit	kg/đôi
Generated	01/11/2026 22:14:50
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/64069049/

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!K10044
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10044
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10044
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!E9564

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9515
ATIGA	2023	2023	0	AT!F9515
ATIGA	2024	2024	0	AT!G9515
ATIGA	2025	2025	0	AT!H9515
ATIGA	2026	2026	0	AT!I9515
ATIGA	2027	2027	0	AT!J9515
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9567
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9567
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9567
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9567
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9567
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9567
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9568
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9568
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9568
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9568
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9568
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9568
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9569
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9521
AIFTA	30/12/2022	2022	0	AI!F9527
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9527
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9527
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9527
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9527
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9527

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9552
VKFTA	2023	2023	0	VK!F9552
VKFTA	2024	2024	0	VK!G9552
VKFTA	2025	2025	0	VK!H9552
VKFTA	2026	2026	0	VK!I9552
VKFTA	2027	2027	0	VK!J9552
VCFTA	2022	2022	0	VC!D9598
VCFTA	2023	2023	0	VC!E9598
VCFTA	2024	2024	0	VC!F9598
VCFTA	2025	2025	0	VC!G9598
VCFTA	2026	2026	0	VC!H9598
VCFTA	2027	2027	0	VC!I9598
VN-EAEU	2022	2022	0	EAV!D9577
VN-EAEU	2023	2023	0	EAV!E9577
VN-EAEU	2024	2024	0	EAV!F9577
VN-EAEU	2025	2025	0	EAV!G9577
VN-EAEU	2026	2026	0	EAV!H9577
VN-EAEU	2027	2027	0	EAV!I9577
AHKFTA	2022	2022	3	AKH!D9590
AHKFTA	2023	2023	2	AKH!E9590
AHKFTA	2024	2024	2	AKH!F9590
AHKFTA	2025	2025	1	AKH!G9590
AHKFTA	2026	2026	1	AKH!H9590
AHKFTA	2027	2027	0	AKH!I9590
EVFTA	2022	2022	0	EV-NK!D9600
EVFTA	2023	2023	0	EV-NK!E9600

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F9600
EVFTA	2025	2025	0	EV-NK!G9600
EVFTA	2026	2026	0	EV-NK!H9600
EVFTA	2027	2027	0	EV-NK!I9600
UKVFTA	2022	2022	0	UKV!D9599
UKVFTA	2023	2023	0	UKV!E9599
UKVFTA	2024	2024	0	UKV!F9599
UKVFTA	2025	2025	0	UKV!G9599
UKVFTA	2026	2026	0	UKV!H9599
UKVFTA	2027	2027	0	UKV!I9599
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9546
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9546
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9546
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9546
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9546
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9546
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9546
RCEP A	2022	2022	0	RCEPT-A!D9584
RCEP A	2023	2023	0	RCEPT-A!E9584
RCEP A	2024	2024	0	RCEPT-A!F9584
RCEP A	2025	2025	0	RCEPT-A!G9584
RCEP A	2026	2026	0	RCEPT-A!H9584
RCEP A	2027	2027	0	RCEPT-A!I9584
RCEP B	2022	2022	0	B!D9584
RCEP B	2023	2023	0	B!E9584
RCEP B	2024	2024	0	B!F9584

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9584
RCEP B	2026	2026	0	B!H9584
RCEP B	2027	2027	0	B!I9584
RCEP C	2022	2022	0	C!D9584
RCEP C	2023	2023	0	C!E9584
RCEP C	2024	2024	0	C!F9584
RCEP C	2025	2025	0	C!G9584
RCEP C	2026	2026	0	C!H9584
RCEP C	2027	2027	0	C!I9584
RCEP D	2022	2022	0	D!D9583
RCEP D	2023	2023	0	D!E9583
RCEP D	2024	2024	0	D!F9583
RCEP D	2025	2025	0	D!G9583
RCEP D	2026	2026	0	D!H9583
RCEP D	2027	2027	0	D!I9583
RCEP E	2022	2022	0	E!D9587
RCEP E	2023	2023	0	E!E9587
RCEP E	2024	2024	0	E!F9587
RCEP E	2025	2025	0	E!G9587
RCEP E	2026	2026	0	E!H9587
RCEP E	2027	2027	0	E!I9587
RCEP F	2022	2022	0	F!D9584
RCEP F	2023	2023	0	F!E9584
RCEP F	2024	2024	0	F!F9584
RCEP F	2025	2025	0	F!G9584
RCEP F	2026	2026	0	F!H9584

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9584
VIFTA	2024	2024	4.3	VI!F8872
VIFTA	2025	2025	3.6	VI!G8872
VIFTA	2026	2026	2.9	VI!H8872
VIFTA	2027	2027	2.1	VI!I8872

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; 6406.90.49 is distinguished from its siblings by: Other.	6406.90.10 Of wood; 6406.90.21 Of iron or steel; 6406.90.22 Of copper; 6406.90.23 Of aluminium; 6406.90.29 Other; 6406.90.41 In-soles	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	6406.90.49 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 6406.90.49	31/2022/TT-BTC	Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table.	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 6406.90.49. 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 6406.90.49 was checked against BT2026 (cell BT2026!N10044), 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.