Vietnam Tariff Intelligence

HS 6406.90.91 detail

HS code	6406.90.91
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: / - - Other: / - - - Gaiters, leggings and similar articles and parts thereof
Unit	kg/đôi
Generated	11/11/2026 11:16:19
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/64069091/

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!K10050
Preferential (MFN)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10050
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10050
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
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	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
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!E9570

FTA	Period	Year	Source value	Source
ATIGA	2022	2022	0	AT!E9521
ATIGA	2023	2023	0	AT!F9521
ATIGA	2024	2024	0	AT!G9521
ATIGA	2025	2025	0	AT!H9521
ATIGA	2026	2026	0	AT!I9521
ATIGA	2027	2027	0	AT!J9521
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9573
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9573
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9573
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9573
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9573
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9573
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9574
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9574
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9574
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9574
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9574
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9574
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9575
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9527
AIFTA	30/12/2022	2022	0	AI!F9533
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9533
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9533
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9533
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9533
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9533

FTA	Period	Year	Source value	Source
VKFTA	2022	2022	0	VK!E9558
VKFTA	2023	2023	0	VK!F9558
VKFTA	2024	2024	0	VK!G9558
VKFTA	2025	2025	0	VK!H9558
VKFTA	2026	2026	0	VK!I9558
VKFTA	2027	2027	0	VK!J9558
VCFTA	2022	2022	0	VC!D9604
VCFTA	2023	2023	0	VC!E9604
VCFTA	2024	2024	0	VC!F9604
VCFTA	2025	2025	0	VC!G9604
VCFTA	2026	2026	0	VC!H9604
VCFTA	2027	2027	0	VC!I9604
VN-EAEU	2022	2022	0	EAV!D9583
VN-EAEU	2023	2023	0	EAV!E9583
VN-EAEU	2024	2024	0	EAV!F9583
VN-EAEU	2025	2025	0	EAV!G9583
VN-EAEU	2026	2026	0	EAV!H9583
VN-EAEU	2027	2027	0	EAV!I9583
AHKFTA	2022	2022	0	AKH!D9596
AHKFTA	2023	2023	0	AKH!E9596
AHKFTA	2024	2024	0	AKH!F9596
AHKFTA	2025	2025	0	AKH!G9596
AHKFTA	2026	2026	0	AKH!H9596
AHKFTA	2027	2027	0	AKH!I9596
EVFTA	2022	2022	0	EV-NK!D9606
EVFTA	2023	2023	0	EV-NK!E9606

FTA	Period	Year	Source value	Source
EVFTA	2024	2024	0	EV-NK!F9606
EVFTA	2025	2025	0	EV-NK!G9606
EVFTA	2026	2026	0	EV-NK!H9606
EVFTA	2027	2027	0	EV-NK!I9606
UKVFTA	2022	2022	0	UKV!D9605
UKVFTA	2023	2023	0	UKV!E9605
UKVFTA	2024	2024	0	UKV!F9605
UKVFTA	2025	2025	0	UKV!G9605
UKVFTA	2026	2026	0	UKV!H9605
UKVFTA	2027	2027	0	UKV!I9605
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9552
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9552
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9552
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9552
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9552
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9552
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9552
RCEP A	2022	2022	0	RCEPT-A!D9590
RCEP A	2023	2023	0	RCEPT-A!E9590
RCEP A	2024	2024	0	RCEPT-A!F9590
RCEP A	2025	2025	0	RCEPT-A!G9590
RCEP A	2026	2026	0	RCEPT-A!H9590
RCEP A	2027	2027	0	RCEPT-A!I9590
RCEP B	2022	2022	0	B!D9590
RCEP B	2023	2023	0	B!E9590
RCEP B	2024	2024	0	B!F9590

FTA	Period	Year	Source value	Source
RCEP B	2025	2025	0	B!G9590
RCEP B	2026	2026	0	B!H9590
RCEP B	2027	2027	0	B!I9590
RCEP C	2022	2022	0	C!D9590
RCEP C	2023	2023	0	C!E9590
RCEP C	2024	2024	0	C!F9590
RCEP C	2025	2025	0	C!G9590
RCEP C	2026	2026	0	C!H9590
RCEP C	2027	2027	0	C!I9590
RCEP D	2022	2022	0	D!D9589
RCEP D	2023	2023	0	D!E9589
RCEP D	2024	2024	0	D!F9589
RCEP D	2025	2025	0	D!G9589
RCEP D	2026	2026	0	D!H9589
RCEP D	2027	2027	0	D!I9589
RCEP E	2022	2022	0	E!D9593
RCEP E	2023	2023	0	E!E9593
RCEP E	2024	2024	0	E!F9593
RCEP E	2025	2025	0	E!G9593
RCEP E	2026	2026	0	E!H9593
RCEP E	2027	2027	0	E!I9593
RCEP F	2022	2022	0	F!D9590
RCEP F	2023	2023	0	F!E9590
RCEP F	2024	2024	0	F!F9590
RCEP F	2025	2025	0	F!G9590
RCEP F	2026	2026	0	F!H9590

FTA	Period	Year	Source value	Source
RCEP F	2027	2027	0	F!I9590
VIFTA	2024	2024	4,3	VI!F8878
VIFTA	2025	2025	3.6	VI!G8878
VIFTA	2026	2026	2.9	VI!H8878
VIFTA	2027	2027	2.1	VI!I8878

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; 6406.90.91 is distinguished from its siblings by: Gaiters, leggings and similar articles and parts thereof.	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
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 6406.90.91. 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 6406.90.91 was checked against BT2026 (cell BT2026!N10050), 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.