Vietnam Tariff Intelligence

# Detalle del SA 6401.92.90

| | |
|---|---|
| **Código SA** | 6401.92.90 |
| **Descripción** | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes / - Other footwear: / - - Covering the ankle but not covering the knee: / - - - Other |
| **Unidad** | đôi |
| **Generado** | 03/11/2026 05:26:50 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/64019290/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 45 | 45% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K9965 |
| Preferencial (NMF) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N9965 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9965 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 (-ID, PH, TH) | 0% (excepto ID, PH, TH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VCFTA | 3 | 3% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VIFTA | 17.1 | 17,1% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| AHKFTA | 30 | 30% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E9480 |
| ATIGA | 2022 | 2022 | 0 | AT!E9431 |
| ATIGA | 2023 | 2023 | 0 | AT!F9431 |
| ATIGA | 2024 | 2024 | 0 | AT!G9431 |
| ATIGA | 2025 | 2025 | 0 | AT!H9431 |
| ATIGA | 2026 | 2026 | 0 | AT!I9431 |
| ATIGA | 2027 | 2027 | 0 | AT!J9431 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E9483 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F9483 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G9483 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H9483 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I9483 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J9483 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E9484 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F9484 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G9484 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H9484 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I9484 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J9484 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F9485 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9437 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F9443 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G9443 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H9443 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I9443 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J9443 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K9443 |
| VKFTA | 2022 | 2022 | 0 | VK!E9468 |
| VKFTA | 2023 | 2023 | 0 | VK!F9468 |
| VKFTA | 2024 | 2024 | 0 | VK!G9468 |
| VKFTA | 2025 | 2025 | 0 | VK!H9468 |
| VKFTA | 2026 | 2026 | 0 | VK!I9468 |
| VKFTA | 2027 | 2027 | 0 | VK!J9468 |
| VCFTA | 2022 | 2022 | 13 | VC!D9514 |
| VCFTA | 2023 | 2023 | 10 | VC!E9514 |
| VCFTA | 2024 | 2024 | 8 | VC!F9514 |
| VCFTA | 2025 | 2025 | 5 | VC!G9514 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 3 | VC!H9514 |
| VCFTA | 2027 | 2027 | 0 | VC!I9514 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D9493 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E9493 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F9493 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9493 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9493 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9493 |
| AHKFTA | 2022 | 2022 | 30 | AKH!D9506 |
| AHKFTA | 2023 | 2023 | 30 | AKH!E9506 |
| AHKFTA | 2024 | 2024 | 30 | AKH!F9506 |
| AHKFTA | 2025 | 2025 | 30 | AKH!G9506 |
| AHKFTA | 2026 | 2026 | 30 | AKH!H9506 |
| AHKFTA | 2027 | 2027 | 30 | AKH!I9506 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D9516 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E9516 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F9516 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G9516 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H9516 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9516 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D9515 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E9515 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F9515 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G9515 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H9515 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I9515 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9462 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9462 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9462 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9462 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9462 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9462 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9462 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D9500 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E9500 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F9500 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G9500 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H9500 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I9500 |
| RCEP B | 2022 | 2022 | 0 | B!D9500 |
| RCEP B | 2023 | 2023 | 0 | B!E9500 |
| RCEP B | 2024 | 2024 | 0 | B!F9500 |
| RCEP B | 2025 | 2025 | 0 | B!G9500 |
| RCEP B | 2026 | 2026 | 0 | B!H9500 |
| RCEP B | 2027 | 2027 | 0 | B!I9500 |
| RCEP C | 2022 | 2022 | 0 | C!D9500 |
| RCEP C | 2023 | 2023 | 0 | C!E9500 |
| RCEP C | 2024 | 2024 | 0 | C!F9500 |
| RCEP C | 2025 | 2025 | 0 | C!G9500 |
| RCEP C | 2026 | 2026 | 0 | C!H9500 |
| RCEP C | 2027 | 2027 | 0 | C!I9500 |
| RCEP D | 2022 | 2022 | 0 | D!D9499 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E9499 |
| RCEP D | 2024 | 2024 | 0 | D!F9499 |
| RCEP D | 2025 | 2025 | 0 | D!G9499 |
| RCEP D | 2026 | 2026 | 0 | D!H9499 |
| RCEP D | 2027 | 2027 | 0 | D!I9499 |
| RCEP E | 2022 | 2022 | 0 | E!D9503 |
| RCEP E | 2023 | 2023 | 0 | E!E9503 |
| RCEP E | 2024 | 2024 | 0 | E!F9503 |
| RCEP E | 2025 | 2025 | 0 | E!G9503 |
| RCEP E | 2026 | 2026 | 0 | E!H9503 |
| RCEP E | 2027 | 2027 | 0 | E!I9503 |
| RCEP F | 2022 | 2022 | 0 | F!D9500 |
| RCEP F | 2023 | 2023 | 0 | F!E9500 |
| RCEP F | 2024 | 2024 | 0 | F!F9500 |
| RCEP F | 2025 | 2025 | 0 | F!G9500 |
| RCEP F | 2026 | 2026 | 0 | F!H9500 |
| RCEP F | 2027 | 2027 | 0 | F!I9500 |
| VIFTA | 2024 | 2024 | 25.7 | VI!F8793 |
| VIFTA | 2025 | 2025 | 21.4 | VI!G8793 |
| VIFTA | 2026 | 2026 | 17.1 | VI!H8793 |
| VIFTA | 2027 | 2027 | 12.9 | VI!I8793 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | Instrumento citado en la fuente; vigencia no verificada |
| 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. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 6401.92 has 2 lines; 6401.92.90 is distinguished from its siblings by: Other. | 6401.92.10 Incorporating a protective non-metal toe-cap | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| HS-004 | YELLOW | HS code introduced in the 2023 nomenclature | 6401.92.90 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes. | MOI: 6401.92.90 | 31/2022/TT-BTC | Make sure the C/O and documents show a consistent HS code; the source has no old→new correlation table. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 6401.92.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 30% for 6401.92.90 was checked against BT2026 (cell BT2026!N9965), 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. | Cotejado con el archivo arancelario de origen |

## Política de la partida

| Política de la partida |
|---|
| 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)* |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.