Vietnam Tariff Intelligence

# Detalle del SA 6402.99.10

| | |
|---|---|
| **Código SA** | 6402.99.10 |
| **Descripción** | Other footwear with outer soles and uppers of rubber or plastics / - Other footwear: / - - Other: / - - - Incorporating a protective metal toe-cap |
| **Unidad** | đôi |
| **Generado** | 03/11/2026 21:30:47 |
| **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/64029910/ |

## 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!K9984 |
| Preferencial (NMF) | 30 | 30% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N9984 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q9984 |
| 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 (-BN, MY, PH, TH) | 0% (excepto BN, MY, PH, TH) | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/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(-MM)(GIC) | 0% (excepto MM) | 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 |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/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 |
| VIFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/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!E9500 |
| ATIGA | 2022 | 2022 | 0 | AT!E9451 |
| ATIGA | 2023 | 2023 | 0 | AT!F9451 |
| ATIGA | 2024 | 2024 | 0 | AT!G9451 |
| ATIGA | 2025 | 2025 | 0 | AT!H9451 |
| ATIGA | 2026 | 2026 | 0 | AT!I9451 |
| ATIGA | 2027 | 2027 | 0 | AT!J9451 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 3 | AJ!E9503 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F9503 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G9503 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H9503 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I9503 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J9503 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 5 | VJ!E9504 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 2.5 | VJ!F9504 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G9504 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H9504 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I9504 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J9504 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F9505 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9457 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F9463 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G9463 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H9463 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I9463 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J9463 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K9463 |
| VKFTA | 2022 | 2022 | 0 | VK!E9488 |
| VKFTA | 2023 | 2023 | 0 | VK!F9488 |
| VKFTA | 2024 | 2024 | 0 | VK!G9488 |
| VKFTA | 2025 | 2025 | 0 | VK!H9488 |
| VKFTA | 2026 | 2026 | 0 | VK!I9488 |
| VKFTA | 2027 | 2027 | 0 | VK!J9488 |
| VCFTA | 2022 | 2022 | 7 | VC!D9534 |
| VCFTA | 2023 | 2023 | 3 | VC!E9534 |
| VCFTA | 2024 | 2024 | 0 | VC!F9534 |
| VCFTA | 2025 | 2025 | 0 | VC!G9534 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H9534 |
| VCFTA | 2027 | 2027 | 0 | VC!I9534 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D9513 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E9513 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F9513 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9513 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9513 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9513 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D9526 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E9526 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F9526 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G9526 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H9526 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I9526 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D9536 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E9536 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F9536 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G9536 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H9536 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9536 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D9535 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E9535 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F9535 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G9535 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H9535 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I9535 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9482 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9482 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9482 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9482 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9482 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9482 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9482 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D9520 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E9520 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F9520 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G9520 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H9520 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I9520 |
| RCEP B | 2022 | 2022 | 0 | B!D9520 |
| RCEP B | 2023 | 2023 | 0 | B!E9520 |
| RCEP B | 2024 | 2024 | 0 | B!F9520 |
| RCEP B | 2025 | 2025 | 0 | B!G9520 |
| RCEP B | 2026 | 2026 | 0 | B!H9520 |
| RCEP B | 2027 | 2027 | 0 | B!I9520 |
| RCEP C | 2022 | 2022 | 0 | C!D9520 |
| RCEP C | 2023 | 2023 | 0 | C!E9520 |
| RCEP C | 2024 | 2024 | 0 | C!F9520 |
| RCEP C | 2025 | 2025 | 0 | C!G9520 |
| RCEP C | 2026 | 2026 | 0 | C!H9520 |
| RCEP C | 2027 | 2027 | 0 | C!I9520 |
| RCEP D | 2022 | 2022 | 0 | D!D9519 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E9519 |
| RCEP D | 2024 | 2024 | 0 | D!F9519 |
| RCEP D | 2025 | 2025 | 0 | D!G9519 |
| RCEP D | 2026 | 2026 | 0 | D!H9519 |
| RCEP D | 2027 | 2027 | 0 | D!I9519 |
| RCEP E | 2022 | 2022 | 0 | E!D9523 |
| RCEP E | 2023 | 2023 | 0 | E!E9523 |
| RCEP E | 2024 | 2024 | 0 | E!F9523 |
| RCEP E | 2025 | 2025 | 0 | E!G9523 |
| RCEP E | 2026 | 2026 | 0 | E!H9523 |
| RCEP E | 2027 | 2027 | 0 | E!I9523 |
| RCEP F | 2022 | 2022 | 0 | F!D9520 |
| RCEP F | 2023 | 2023 | 0 | F!E9520 |
| RCEP F | 2024 | 2024 | 0 | F!F9520 |
| RCEP F | 2025 | 2025 | 0 | F!G9520 |
| RCEP F | 2026 | 2026 | 0 | F!H9520 |
| RCEP F | 2027 | 2027 | 0 | F!I9520 |
| VIFTA | 2024 | 2024 | 0 | VI!F8812 |
| VIFTA | 2025 | 2025 | 0 | VI!G8812 |
| VIFTA | 2026 | 2026 | 0 | VI!H8812 |
| VIFTA | 2027 | 2027 | 0 | VI!I8812 |

## 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-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. | No verificado – requiere comprobación |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 6402.99 has 3 lines; 6402.99.10 is distinguished from its siblings by: Incorporating a protective metal toe-cap. | 6402.99.20 Incorporating a protective non-metal toe-cap; 6402.99.90 Other | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | 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 6402.99.10. 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 6402.99.10 was checked against BT2026 (cell BT2026!N9984), 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.