Vietnam Tariff Intelligence

Detalle del SA 6403.91.10

Código SA	6403.91.10
Descripción	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather / - Other footwear: / - - Covering the ankle: / - - - Footwear made on a base or platform of wood, not having an inner sole or protective metal toe cap
Unidad	đôi
Generado	05/11/2026 09:31:16
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/64039110/

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!K10004
Preferencial (NMF)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10004
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10004
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 (-PH, TH)	0% (excepto 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(-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
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!E9521
ATIGA	2022	2022	0	AT!E9472
ATIGA	2023	2023	0	AT!F9472
ATIGA	2024	2024	0	AT!G9472
ATIGA	2025	2025	0	AT!H9472
ATIGA	2026	2026	0	AT!I9472
ATIGA	2027	2027	0	AT!J9472
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9524
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9524
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9524
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9524

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9524
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9524
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9525
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9525
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9525
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9525
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9525
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9525
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9526
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9478
AIFTA	30/12/2022	2022	0	AI!F9484
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9484
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9484
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9484
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9484
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9484
VKFTA	2022	2022	0	VK!E9509
VKFTA	2023	2023	0	VK!F9509
VKFTA	2024	2024	0	VK!G9509
VKFTA	2025	2025	0	VK!H9509
VKFTA	2026	2026	0	VK!I9509
VKFTA	2027	2027	0	VK!J9509
VCFTA	2022	2022	13	VC!D9555
VCFTA	2023	2023	10	VC!E9555
VCFTA	2024	2024	8	VC!F9555
VCFTA	2025	2025	5	VC!G9555

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	3	VC!H9555
VCFTA	2027	2027	0	VC!I9555
VN-EAEU	2022	2022	0	EAV!D9534
VN-EAEU	2023	2023	0	EAV!E9534
VN-EAEU	2024	2024	0	EAV!F9534
VN-EAEU	2025	2025	0	EAV!G9534
VN-EAEU	2026	2026	0	EAV!H9534
VN-EAEU	2027	2027	0	EAV!I9534
AHKFTA	2022	2022	30	AKH!D9547
AHKFTA	2023	2023	30	AKH!E9547
AHKFTA	2024	2024	30	AKH!F9547
AHKFTA	2025	2025	30	AKH!G9547
AHKFTA	2026	2026	30	AKH!H9547
AHKFTA	2027	2027	30	AKH!I9547
EVFTA	2022	2022	15	EV-NK!D9557
EVFTA	2023	2023	10	EV-NK!E9557
EVFTA	2024	2024	5	EV-NK!F9557
EVFTA	2025	2025	0	EV-NK!G9557
EVFTA	2026	2026	0	EV-NK!H9557
EVFTA	2027	2027	0	EV-NK!I9557
UKVFTA	2022	2022	15	UKV!D9556
UKVFTA	2023	2023	10	UKV!E9556
UKVFTA	2024	2024	5	UKV!F9556
UKVFTA	2025	2025	0	UKV!G9556
UKVFTA	2026	2026	0	UKV!H9556
UKVFTA	2027	2027	0	UKV!I9556

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9503
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9503
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9503
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9503
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9503
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9503
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9503
RCEP A	2022	2022	0	RCEPT-A!D9541
RCEP A	2023	2023	0	RCEPT-A!E9541
RCEP A	2024	2024	0	RCEPT-A!F9541
RCEP A	2025	2025	0	RCEPT-A!G9541
RCEP A	2026	2026	0	RCEPT-A!H9541
RCEP A	2027	2027	0	RCEPT-A!I9541
RCEP B	2022	2022	0	B!D9541
RCEP B	2023	2023	0	B!E9541
RCEP B	2024	2024	0	B!F9541
RCEP B	2025	2025	0	B!G9541
RCEP B	2026	2026	0	B!H9541
RCEP B	2027	2027	0	B!I9541
RCEP C	2022	2022	0	C!D9541
RCEP C	2023	2023	0	C!E9541
RCEP C	2024	2024	0	C!F9541
RCEP C	2025	2025	0	C!G9541
RCEP C	2026	2026	0	C!H9541
RCEP C	2027	2027	0	C!I9541
RCEP D	2022	2022	0	D!D9540

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E9540
RCEP D	2024	2024	0	D!F9540
RCEP D	2025	2025	0	D!G9540
RCEP D	2026	2026	0	D!H9540
RCEP D	2027	2027	0	D!I9540
RCEP E	2022	2022	0	E!D9544
RCEP E	2023	2023	0	E!E9544
RCEP E	2024	2024	0	E!F9544
RCEP E	2025	2025	0	E!G9544
RCEP E	2026	2026	0	E!H9544
RCEP E	2027	2027	0	E!I9544
RCEP F	2022	2022	0	F!D9541
RCEP F	2023	2023	0	F!E9541
RCEP F	2024	2024	0	F!F9541
RCEP F	2025	2025	0	F!G9541
RCEP F	2026	2026	0	F!H9541
RCEP F	2027	2027	0	F!I9541
VIFTA	2024	2024	25,7	VI!F8832
VIFTA	2025	2025	21.4	VI!G8832
VIFTA	2026	2026	17.1	VI!H8832
VIFTA	2027	2027	12.9	VI!I8832

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
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 6403.91 has 4 lines; 6403.91.10 is distinguished from its siblings by: Footwear made on a base or platform of wood, not having an inner sole or protective metal toe cap.	6403.91.20 Riding boots; 6403.91.30 Other, incorporating a protective non-metal toe-cap; 6403.91.90 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 6403.91.10. 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 6403.91.10 was checked against BT2026 (cell BT2026!N10004), 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.