Vietnam Tariff Intelligence

Detalle del SA 6406.90.59

Código SA	6406.90.59
Descripción	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 plastics: / - - - Other
Unidad	kg/đôi
Generado	07/11/2026 14:43:00
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/64069059/

Impuestos aplicables en 2026

Régimen arancelario	Valor de origen	Arancel	Base jurídica	vigente	Fuente
Derecho de importación ordinario	7.5	7,5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10048
Preferencial (NMF)	5	5%	26/2023/NĐ-CP	2023-07-15	BT2026!N10048
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10048
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	0%	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
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
AHKFTA	1	1%	Arancel consolidado BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	2.9	2,9%	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!E9568
ATIGA	2022	2022	0	AT!E9519
ATIGA	2023	2023	0	AT!F9519
ATIGA	2024	2024	0	AT!G9519
ATIGA	2025	2025	0	AT!H9519
ATIGA	2026	2026	0	AT!I9519
ATIGA	2027	2027	0	AT!J9519
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E9571
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9571
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9571
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9571

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9571
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9571
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9572
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9572
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9572
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9572
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9572
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9572
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9573
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9525
AIFTA	30/12/2022	2022	0	AI!F9531
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9531
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9531
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9531
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9531
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9531
VKFTA	2022	2022	0	VK!E9556
VKFTA	2023	2023	0	VK!F9556
VKFTA	2024	2024	0	VK!G9556
VKFTA	2025	2025	0	VK!H9556
VKFTA	2026	2026	0	VK!I9556
VKFTA	2027	2027	0	VK!J9556
VCFTA	2022	2022	0	VC!D9602
VCFTA	2023	2023	0	VC!E9602
VCFTA	2024	2024	0	VC!F9602
VCFTA	2025	2025	0	VC!G9602

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2026	2026	0	VC!H9602
VCFTA	2027	2027	0	VC!I9602
VN-EAEU	2022	2022	0	EAV!D9581
VN-EAEU	2023	2023	0	EAV!E9581
VN-EAEU	2024	2024	0	EAV!F9581
VN-EAEU	2025	2025	0	EAV!G9581
VN-EAEU	2026	2026	0	EAV!H9581
VN-EAEU	2027	2027	0	EAV!I9581
AHKFTA	2022	2022	3	AKH!D9594
AHKFTA	2023	2023	2	AKH!E9594
AHKFTA	2024	2024	2	AKH!F9594
AHKFTA	2025	2025	1	AKH!G9594
AHKFTA	2026	2026	1	AKH!H9594
AHKFTA	2027	2027	0	AKH!I9594
EVFTA	2022	2022	0	EV-NK!D9604
EVFTA	2023	2023	0	EV-NK!E9604
EVFTA	2024	2024	0	EV-NK!F9604
EVFTA	2025	2025	0	EV-NK!G9604
EVFTA	2026	2026	0	EV-NK!H9604
EVFTA	2027	2027	0	EV-NK!I9604
UKVFTA	2022	2022	0	UKV!D9603
UKVFTA	2023	2023	0	UKV!E9603
UKVFTA	2024	2024	0	UKV!F9603
UKVFTA	2025	2025	0	UKV!G9603
UKVFTA	2026	2026	0	UKV!H9603
UKVFTA	2027	2027	0	UKV!I9603

FTA	Periodo	Año	Valor de origen	Fuente
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9550
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9550
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9550
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9550
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9550
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9550
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9550
RCEP A	2022	2022	0	RCEPT-A!D9588
RCEP A	2023	2023	0	RCEPT-A!E9588
RCEP A	2024	2024	0	RCEPT-A!F9588
RCEP A	2025	2025	0	RCEPT-A!G9588
RCEP A	2026	2026	0	RCEPT-A!H9588
RCEP A	2027	2027	0	RCEPT-A!I9588
RCEP B	2022	2022	0	B!D9588
RCEP B	2023	2023	0	B!E9588
RCEP B	2024	2024	0	B!F9588
RCEP B	2025	2025	0	B!G9588
RCEP B	2026	2026	0	B!H9588
RCEP B	2027	2027	0	B!I9588
RCEP C	2022	2022	0	C!D9588
RCEP C	2023	2023	0	C!E9588
RCEP C	2024	2024	0	C!F9588
RCEP C	2025	2025	0	C!G9588
RCEP C	2026	2026	0	C!H9588
RCEP C	2027	2027	0	C!I9588
RCEP D	2022	2022	0	D!D9587

FTA	Periodo	Año	Valor de origen	Fuente
RCEP D	2023	2023	0	D!E9587
RCEP D	2024	2024	0	D!F9587
RCEP D	2025	2025	0	D!G9587
RCEP D	2026	2026	0	D!H9587
RCEP D	2027	2027	0	D!I9587
RCEP E	2022	2022	0	E!D9591
RCEP E	2023	2023	0	E!E9591
RCEP E	2024	2024	0	E!F9591
RCEP E	2025	2025	0	E!G9591
RCEP E	2026	2026	0	E!H9591
RCEP E	2027	2027	0	E!I9591
RCEP F	2022	2022	0	F!D9588
RCEP F	2023	2023	0	F!E9588
RCEP F	2024	2024	0	F!F9588
RCEP F	2025	2025	0	F!G9588
RCEP F	2026	2026	0	F!H9588
RCEP F	2027	2027	0	F!I9588
VIFTA	2024	2024	4.3	VI!F8876
VIFTA	2025	2025	3.6	VI!G8876
VIFTA	2026	2026	2.9	VI!H8876
VIFTA	2027	2027	2.1	VI!I8876

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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6406.90 has 13 lines; 6406.90.59 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.	No verificado – requiere comprobación
HS-004	YELLOW	HS code introduced in the 2023 nomenclature	6406.90.59 is flagged as a code newly added in the 2023 tariff (worksheet MOI). Contracts, C/Os or older documents may cite 2017 codes.	MOI: 6406.90.59	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 6406.90.59. 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 5% for 6406.90.59 was checked against BT2026 (cell BT2026!N10048), 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)

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.