Vietnam Tariff Intelligence

HS 6401.92.90 detail

HS code	6401.92.90
Description	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
Unit	đôi
Generated	01/11/2026 22:27:21
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://mail.vietnamtariff.com/hs-code/64019290/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	45	45%	15/2023/QĐ-TTg	2023-07-15	BT2026!K9965
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N9965
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9965
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 (-ID, PH, TH)	0% (except ID, PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/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
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
VCFTA	3	3%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	30	30%	Consolidated BT2026	2026	AHK	123/2022/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!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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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	Period	Year	Source value	Source
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

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
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.	Instrument cited in source; validity not verified
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.	Not verified – check required
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.	Not verified – check required
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.	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
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 6401.92.90. 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 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.	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)
SPHH phải KTNN về CL khi NK (01/2021/TT-BLĐTBXH)*

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.