Vietnam Tariff Intelligence

HS 6403.91.90 detail

HS code	6403.91.90
Description	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather / - Other footwear: / - - Covering the ankle: / - - - Other
Unit	đôi
Generated	12/11/2026 05:44:08
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/64039190/

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!K10007
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10007
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10007
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0 (-PH, TH)	0% (except 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(-MM)(GIC)	0% (except MM)	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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E9524
ATIGA	2022	2022	0	AT!E9475
ATIGA	2023	2023	0	AT!F9475
ATIGA	2024	2024	0	AT!G9475
ATIGA	2025	2025	0	AT!H9475
ATIGA	2026	2026	0	AT!I9475
ATIGA	2027	2027	0	AT!J9475
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9527
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9527
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9527

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9527
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9527
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9527
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9528
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9528
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9528
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9528
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9528
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9528
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9529
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9481
AIFTA	30/12/2022	2022	0	AI!F9487
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9487
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9487
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9487
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9487
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9487
VKFTA	2022	2022	0	VK!E9512
VKFTA	2023	2023	0	VK!F9512
VKFTA	2024	2024	0	VK!G9512
VKFTA	2025	2025	0	VK!H9512
VKFTA	2026	2026	0	VK!I9512
VKFTA	2027	2027	0	VK!J9512
VCFTA	2022	2022	13	VC!D9558
VCFTA	2023	2023	10	VC!E9558
VCFTA	2024	2024	8	VC!F9558

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	5	VC!G9558
VCFTA	2026	2026	3	VC!H9558
VCFTA	2027	2027	0	VC!I9558
VN-EAEU	2022	2022	0	EAV!D9537
VN-EAEU	2023	2023	0	EAV!E9537
VN-EAEU	2024	2024	0	EAV!F9537
VN-EAEU	2025	2025	0	EAV!G9537
VN-EAEU	2026	2026	0	EAV!H9537
VN-EAEU	2027	2027	0	EAV!I9537
AHKFTA	2022	2022	30	AKH!D9550
AHKFTA	2023	2023	30	AKH!E9550
AHKFTA	2024	2024	30	AKH!F9550
AHKFTA	2025	2025	30	AKH!G9550
AHKFTA	2026	2026	30	AKH!H9550
AHKFTA	2027	2027	30	AKH!I9550
EVFTA	2022	2022	15	EV-NK!D9560
EVFTA	2023	2023	10	EV-NK!E9560
EVFTA	2024	2024	5	EV-NK!F9560
EVFTA	2025	2025	0	EV-NK!G9560
EVFTA	2026	2026	0	EV-NK!H9560
EVFTA	2027	2027	0	EV-NK!I9560
UKVFTA	2022	2022	15	UKV!D9559
UKVFTA	2023	2023	10	UKV!E9559
UKVFTA	2024	2024	5	UKV!F9559
UKVFTA	2025	2025	0	UKV!G9559
UKVFTA	2026	2026	0	UKV!H9559

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9559
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9506
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9506
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9506
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9506
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9506
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9506
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9506
RCEP A	2022	2022	0	RCEPT-A!D9544
RCEP A	2023	2023	0	RCEPT-A!E9544
RCEP A	2024	2024	0	RCEPT-A!F9544
RCEP A	2025	2025	0	RCEPT-A!G9544
RCEP A	2026	2026	0	RCEPT-A!H9544
RCEP A	2027	2027	0	RCEPT-A!I9544
RCEP B	2022	2022	0	B!D9544
RCEP B	2023	2023	0	B!E9544
RCEP B	2024	2024	0	B!F9544
RCEP B	2025	2025	0	B!G9544
RCEP B	2026	2026	0	B!H9544
RCEP B	2027	2027	0	B!I9544
RCEP C	2022	2022	0	C!D9544
RCEP C	2023	2023	0	C!E9544
RCEP C	2024	2024	0	C!F9544
RCEP C	2025	2025	0	C!G9544
RCEP C	2026	2026	0	C!H9544
RCEP C	2027	2027	0	C!I9544

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9543
RCEP D	2023	2023	0	D!E9543
RCEP D	2024	2024	0	D!F9543
RCEP D	2025	2025	0	D!G9543
RCEP D	2026	2026	0	D!H9543
RCEP D	2027	2027	0	D!I9543
RCEP E	2022	2022	0	E!D9547
RCEP E	2023	2023	0	E!E9547
RCEP E	2024	2024	0	E!F9547
RCEP E	2025	2025	0	E!G9547
RCEP E	2026	2026	0	E!H9547
RCEP E	2027	2027	0	E!I9547
RCEP F	2022	2022	0	F!D9544
RCEP F	2023	2023	0	F!E9544
RCEP F	2024	2024	0	F!F9544
RCEP F	2025	2025	0	F!G9544
RCEP F	2026	2026	0	F!H9544
RCEP F	2027	2027	0	F!I9544
VIFTA	2024	2024	25.7	VI!F8835
VIFTA	2025	2025	21.4	VI!G8835
VIFTA	2026	2026	17.1	VI!H8835
VIFTA	2027	2027	12.9	VI!I8835

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
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.	Not verified – check required
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 6403.91 has 4 lines; 6403.91.90 is distinguished from its siblings by: Other.	6403.91.10 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	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	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 6403.91.90. 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 6403.91.90 was checked against BT2026 (cell BT2026!N10007), 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)

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.