Vietnam Tariff Intelligence

HS 6404.11.20 detail

HS code	6404.11.20
Description	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials / - Footwear with outer soles of rubber or plastics: / - - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like: / - - - Footwear for wrestling, weight-lifting or gymnastics
Unit	đôi
Generated	05/11/2026 21:33:26
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/64041120/

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!K10017
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10017
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10017
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 (-BN, ID, PH, TH)	0% (except BN, 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(-KH, MM, MY)(GIC)	0% (except KH, MM, MY)	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
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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
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!E9535
ATIGA	2022	2022	0	AT!E9486
ATIGA	2023	2023	0	AT!F9486
ATIGA	2024	2024	0	AT!G9486
ATIGA	2025	2025	0	AT!H9486
ATIGA	2026	2026	0	AT!I9486
ATIGA	2027	2027	0	AT!J9486
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9538
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9538
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9538

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9538
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9538
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9538
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9539
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9539
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9539
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9539
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9539
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9539
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9540
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9492
AIFTA	30/12/2022	2022	0	AI!F9498
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9498
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9498
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9498
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9498
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9498
VKFTA	2022	2022	0	VK!E9523
VKFTA	2023	2023	0	VK!F9523
VKFTA	2024	2024	0	VK!G9523
VKFTA	2025	2025	0	VK!H9523
VKFTA	2026	2026	0	VK!I9523
VKFTA	2027	2027	0	VK!J9523
VCFTA	2022	2022	7	VC!D9569
VCFTA	2023	2023	3	VC!E9569
VCFTA	2024	2024	0	VC!F9569

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9569
VCFTA	2026	2026	0	VC!H9569
VCFTA	2027	2027	0	VC!I9569
VN-EAEU	2022	2022	0	EAV!D9548
VN-EAEU	2023	2023	0	EAV!E9548
VN-EAEU	2024	2024	0	EAV!F9548
VN-EAEU	2025	2025	0	EAV!G9548
VN-EAEU	2026	2026	0	EAV!H9548
VN-EAEU	2027	2027	0	EAV!I9548
AHKFTA	2022	2022	30	AKH!D9561
AHKFTA	2023	2023	30	AKH!E9561
AHKFTA	2024	2024	30	AKH!F9561
AHKFTA	2025	2025	30	AKH!G9561
AHKFTA	2026	2026	30	AKH!H9561
AHKFTA	2027	2027	30	AKH!I9561
EVFTA	2022	2022	0	EV-NK!D9571
EVFTA	2023	2023	0	EV-NK!E9571
EVFTA	2024	2024	0	EV-NK!F9571
EVFTA	2025	2025	0	EV-NK!G9571
EVFTA	2026	2026	0	EV-NK!H9571
EVFTA	2027	2027	0	EV-NK!I9571
UKVFTA	2022	2022	0	UKV!D9570
UKVFTA	2023	2023	0	UKV!E9570
UKVFTA	2024	2024	0	UKV!F9570
UKVFTA	2025	2025	0	UKV!G9570
UKVFTA	2026	2026	0	UKV!H9570

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9570
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9517
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9517
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9517
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9517
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9517
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9517
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9517
RCEP A	2022	2022	0	RCEPT-A!D9555
RCEP A	2023	2023	0	RCEPT-A!E9555
RCEP A	2024	2024	0	RCEPT-A!F9555
RCEP A	2025	2025	0	RCEPT-A!G9555
RCEP A	2026	2026	0	RCEPT-A!H9555
RCEP A	2027	2027	0	RCEPT-A!I9555
RCEP B	2022	2022	0	B!D9555
RCEP B	2023	2023	0	B!E9555
RCEP B	2024	2024	0	B!F9555
RCEP B	2025	2025	0	B!G9555
RCEP B	2026	2026	0	B!H9555
RCEP B	2027	2027	0	B!I9555
RCEP C	2022	2022	0	C!D9555
RCEP C	2023	2023	0	C!E9555
RCEP C	2024	2024	0	C!F9555
RCEP C	2025	2025	0	C!G9555
RCEP C	2026	2026	0	C!H9555
RCEP C	2027	2027	0	C!I9555

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9554
RCEP D	2023	2023	0	D!E9554
RCEP D	2024	2024	0	D!F9554
RCEP D	2025	2025	0	D!G9554
RCEP D	2026	2026	0	D!H9554
RCEP D	2027	2027	0	D!I9554
RCEP E	2022	2022	0	E!D9558
RCEP E	2023	2023	0	E!E9558
RCEP E	2024	2024	0	E!F9558
RCEP E	2025	2025	0	E!G9558
RCEP E	2026	2026	0	E!H9558
RCEP E	2027	2027	0	E!I9558
RCEP F	2022	2022	0	F!D9555
RCEP F	2023	2023	0	F!E9555
RCEP F	2024	2024	0	F!F9555
RCEP F	2025	2025	0	F!G9555
RCEP F	2026	2026	0	F!H9555
RCEP F	2027	2027	0	F!I9555
VIFTA	2024	2024	25,7	VI!F8845
VIFTA	2025	2025	21.4	VI!G8845
VIFTA	2026	2026	17.1	VI!H8845
VIFTA	2027	2027	12.9	VI!I8845

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-001	YELLOW	Specialised inspection	Item policy (source, Vietnamese): DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)		765/QĐ-BCT	Prepare inspection/certification filings under the cited instruments before clearance.	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(-KH, MM, MY)(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 6404.11 has 3 lines; 6404.11.20 is distinguished from its siblings by: Footwear for wrestling, weight-lifting or gymnastics.	6404.11.10 Fitted with spikes, cleats or the like; 6404.11.90 Other	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 6404.11.20. 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 6404.11.20 was checked against BT2026 (cell BT2026!N10017), 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)
DM mặt hàng đã được cắt giảm kiểm tra chuyên ngành (765/QĐ-BCT ngày 29/03/2019)

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.