Vietnam Tariff Intelligence

HS 6405.90.00 detail

HS code	6405.90.00
Description	Other footwear / - Other
Unit	đôi
Generated	02/11/2026 17:56:52
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/64059000/

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!K10026
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10026
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10026
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, KH, ID)	0% (except BN, KH, ID)	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
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
AHKFTA	6	6%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
VIFTA	21	21%	Consolidated BT2026	2026	Form VI (verify)	131/2024/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!E9545
ATIGA	2022	2022	0	AT!E9496
ATIGA	2023	2023	0	AT!F9496
ATIGA	2024	2024	0	AT!G9496
ATIGA	2025	2025	0	AT!H9496
ATIGA	2026	2026	0	AT!I9496
ATIGA	2027	2027	0	AT!J9496
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9548
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9548
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9548

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9548
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9548
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9548
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E9549
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F9549
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9549
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9549
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9549
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9549
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9550
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9502
AIFTA	30/12/2022	2022	0	AI!F9508
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9508
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9508
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9508
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9508
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9508
VKFTA	2022	2022	0	VK!E9533
VKFTA	2023	2023	0	VK!F9533
VKFTA	2024	2024	0	VK!G9533
VKFTA	2025	2025	0	VK!H9533
VKFTA	2026	2026	0	VK!I9533
VKFTA	2027	2027	0	VK!J9533
VCFTA	2022	2022	6	VC!D9579
VCFTA	2023	2023	3	VC!E9579
VCFTA	2024	2024	0	VC!F9579

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9579
VCFTA	2026	2026	0	VC!H9579
VCFTA	2027	2027	0	VC!I9579
VN-EAEU	2022	2022	0	EAV!D9558
VN-EAEU	2023	2023	0	EAV!E9558
VN-EAEU	2024	2024	0	EAV!F9558
VN-EAEU	2025	2025	0	EAV!G9558
VN-EAEU	2026	2026	0	EAV!H9558
VN-EAEU	2027	2027	0	EAV!I9558
AHKFTA	2022	2022	18	AKH!D9571
AHKFTA	2023	2023	12	AKH!E9571
AHKFTA	2024	2024	12	AKH!F9571
AHKFTA	2025	2025	6	AKH!G9571
AHKFTA	2026	2026	6	AKH!H9571
AHKFTA	2027	2027	0	AKH!I9571
EVFTA	2022	2022	0	EV-NK!D9581
EVFTA	2023	2023	0	EV-NK!E9581
EVFTA	2024	2024	0	EV-NK!F9581
EVFTA	2025	2025	0	EV-NK!G9581
EVFTA	2026	2026	0	EV-NK!H9581
EVFTA	2027	2027	0	EV-NK!I9581
UKVFTA	2022	2022	0	UKV!D9580
UKVFTA	2023	2023	0	UKV!E9580
UKVFTA	2024	2024	0	UKV!F9580
UKVFTA	2025	2025	0	UKV!G9580
UKVFTA	2026	2026	0	UKV!H9580

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9580
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9527
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9527
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9527
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9527
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9527
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9527
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9527
RCEP A	2022	2022	0	RCEPT-A!D9565
RCEP A	2023	2023	0	RCEPT-A!E9565
RCEP A	2024	2024	0	RCEPT-A!F9565
RCEP A	2025	2025	0	RCEPT-A!G9565
RCEP A	2026	2026	0	RCEPT-A!H9565
RCEP A	2027	2027	0	RCEPT-A!I9565
RCEP B	2022	2022	0	B!D9565
RCEP B	2023	2023	0	B!E9565
RCEP B	2024	2024	0	B!F9565
RCEP B	2025	2025	0	B!G9565
RCEP B	2026	2026	0	B!H9565
RCEP B	2027	2027	0	B!I9565
RCEP C	2022	2022	0	C!D9565
RCEP C	2023	2023	0	C!E9565
RCEP C	2024	2024	0	C!F9565
RCEP C	2025	2025	0	C!G9565
RCEP C	2026	2026	0	C!H9565
RCEP C	2027	2027	0	C!I9565

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9564
RCEP D	2023	2023	0	D!E9564
RCEP D	2024	2024	0	D!F9564
RCEP D	2025	2025	0	D!G9564
RCEP D	2026	2026	0	D!H9564
RCEP D	2027	2027	0	D!I9564
RCEP E	2022	2022	0	E!D9568
RCEP E	2023	2023	0	E!E9568
RCEP E	2024	2024	0	E!F9568
RCEP E	2025	2025	0	E!G9568
RCEP E	2026	2026	0	E!H9568
RCEP E	2027	2027	0	E!I9568
RCEP F	2022	2022	0	F!D9565
RCEP F	2023	2023	0	F!E9565
RCEP F	2024	2024	0	F!F9565
RCEP F	2025	2025	0	F!G9565
RCEP F	2026	2026	0	F!H9565
RCEP F	2027	2027	0	F!I9565
VIFTA	2024	2024	27	VI!F8854
VIFTA	2025	2025	24	VI!G8854
VIFTA	2026	2026	21	VI!H8854
VIFTA	2027	2027	18	VI!I8854

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
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 6405.90.00. 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 6405.90.00 was checked against BT2026 (cell BT2026!N10026), 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.