Vietnam Tariff Intelligence

HS 6402.99.10 detail

HS code	6402.99.10
Description	Other footwear with outer soles and uppers of rubber or plastics / - Other footwear: / - - Other: / - - - Incorporating a protective metal toe-cap
Unit	đôi
Generated	01/11/2026 21:52:54
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/64029910/

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!K9984
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N9984
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q9984
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, MY, PH, TH)	0% (except BN, MY, PH, TH)	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/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
VIFTA	0	0%	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!E9500
ATIGA	2022	2022	0	AT!E9451
ATIGA	2023	2023	0	AT!F9451
ATIGA	2024	2024	0	AT!G9451
ATIGA	2025	2025	0	AT!H9451
ATIGA	2026	2026	0	AT!I9451
ATIGA	2027	2027	0	AT!J9451
AJCEP	30/12/2022 - 31/3/2023	2022	3	AJ!E9503
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9503
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9503

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9503
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9503
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9503
VJEPA	30/12/2022 - 31/3/2023	2022	5	VJ!E9504
VJEPA	01/4/2023 - 31/3/2024	2023	2.5	VJ!F9504
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9504
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9504
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9504
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9504
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9505
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9457
AIFTA	30/12/2022	2022	0	AI!F9463
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9463
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9463
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9463
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9463
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9463
VKFTA	2022	2022	0	VK!E9488
VKFTA	2023	2023	0	VK!F9488
VKFTA	2024	2024	0	VK!G9488
VKFTA	2025	2025	0	VK!H9488
VKFTA	2026	2026	0	VK!I9488
VKFTA	2027	2027	0	VK!J9488
VCFTA	2022	2022	7	VC!D9534
VCFTA	2023	2023	3	VC!E9534
VCFTA	2024	2024	0	VC!F9534

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9534
VCFTA	2026	2026	0	VC!H9534
VCFTA	2027	2027	0	VC!I9534
VN-EAEU	2022	2022	0	EAV!D9513
VN-EAEU	2023	2023	0	EAV!E9513
VN-EAEU	2024	2024	0	EAV!F9513
VN-EAEU	2025	2025	0	EAV!G9513
VN-EAEU	2026	2026	0	EAV!H9513
VN-EAEU	2027	2027	0	EAV!I9513
AHKFTA	2022	2022	0	AKH!D9526
AHKFTA	2023	2023	0	AKH!E9526
AHKFTA	2024	2024	0	AKH!F9526
AHKFTA	2025	2025	0	AKH!G9526
AHKFTA	2026	2026	0	AKH!H9526
AHKFTA	2027	2027	0	AKH!I9526
EVFTA	2022	2022	0	EV-NK!D9536
EVFTA	2023	2023	0	EV-NK!E9536
EVFTA	2024	2024	0	EV-NK!F9536
EVFTA	2025	2025	0	EV-NK!G9536
EVFTA	2026	2026	0	EV-NK!H9536
EVFTA	2027	2027	0	EV-NK!I9536
UKVFTA	2022	2022	0	UKV!D9535
UKVFTA	2023	2023	0	UKV!E9535
UKVFTA	2024	2024	0	UKV!F9535
UKVFTA	2025	2025	0	UKV!G9535
UKVFTA	2026	2026	0	UKV!H9535

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9535
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9482
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9482
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9482
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9482
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9482
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9482
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9482
RCEP A	2022	2022	0	RCEPT-A!D9520
RCEP A	2023	2023	0	RCEPT-A!E9520
RCEP A	2024	2024	0	RCEPT-A!F9520
RCEP A	2025	2025	0	RCEPT-A!G9520
RCEP A	2026	2026	0	RCEPT-A!H9520
RCEP A	2027	2027	0	RCEPT-A!I9520
RCEP B	2022	2022	0	B!D9520
RCEP B	2023	2023	0	B!E9520
RCEP B	2024	2024	0	B!F9520
RCEP B	2025	2025	0	B!G9520
RCEP B	2026	2026	0	B!H9520
RCEP B	2027	2027	0	B!I9520
RCEP C	2022	2022	0	C!D9520
RCEP C	2023	2023	0	C!E9520
RCEP C	2024	2024	0	C!F9520
RCEP C	2025	2025	0	C!G9520
RCEP C	2026	2026	0	C!H9520
RCEP C	2027	2027	0	C!I9520

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9519
RCEP D	2023	2023	0	D!E9519
RCEP D	2024	2024	0	D!F9519
RCEP D	2025	2025	0	D!G9519
RCEP D	2026	2026	0	D!H9519
RCEP D	2027	2027	0	D!I9519
RCEP E	2022	2022	0	E!D9523
RCEP E	2023	2023	0	E!E9523
RCEP E	2024	2024	0	E!F9523
RCEP E	2025	2025	0	E!G9523
RCEP E	2026	2026	0	E!H9523
RCEP E	2027	2027	0	E!I9523
RCEP F	2022	2022	0	F!D9520
RCEP F	2023	2023	0	F!E9520
RCEP F	2024	2024	0	F!F9520
RCEP F	2025	2025	0	F!G9520
RCEP F	2026	2026	0	F!H9520
RCEP F	2027	2027	0	F!I9520
VIFTA	2024	2024	0	VI!F8812
VIFTA	2025	2025	0	VI!G8812
VIFTA	2026	2026	0	VI!H8812
VIFTA	2027	2027	0	VI!I8812

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-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
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 6402.99 has 3 lines; 6402.99.10 is distinguished from its siblings by: Incorporating a protective metal toe-cap.	6402.99.20 Incorporating a protective non-metal toe-cap; 6402.99.90 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 6402.99.10. 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 6402.99.10 was checked against BT2026 (cell BT2026!N9984), 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.