Vietnam Tariff Intelligence

HS 6406.10.10 detail

HS code	6406.10.10
Description	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof / - Uppers and parts thereof, other than stiffeners: / - - Metal toe-caps
Unit	kg/đôi
Generated	01/11/2026 23:07:32
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/64061010/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	22.5	22.5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K10029
Preferential (MFN)	15	15%	26/2023/NĐ-CP	2023-07-15	BT2026!N10029
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10029
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 (-KH)	0% (except KH)	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
VIFTA	8.6	8.6%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
AHKFTA	15	15%	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!E9549
ATIGA	2022	2022	0	AT!E9500
ATIGA	2023	2023	0	AT!F9500
ATIGA	2024	2024	0	AT!G9500
ATIGA	2025	2025	0	AT!H9500
ATIGA	2026	2026	0	AT!I9500
ATIGA	2027	2027	0	AT!J9500
AJCEP	30/12/2022 - 31/3/2023	2022	1	AJ!E9552
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9552
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9552

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9552
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9552
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9552
VJEPA	30/12/2022 - 31/3/2023	2022	2.5	VJ!E9553
VJEPA	01/4/2023 - 31/3/2024	2023	1	VJ!F9553
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9553
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9553
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9553
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9553
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F9554
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9506
AIFTA	30/12/2022	2022	0	AI!F9512
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G9512
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H9512
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I9512
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J9512
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K9512
VKFTA	2022	2022	0	VK!E9537
VKFTA	2023	2023	0	VK!F9537
VKFTA	2024	2024	0	VK!G9537
VKFTA	2025	2025	0	VK!H9537
VKFTA	2026	2026	0	VK!I9537
VKFTA	2027	2027	0	VK!J9537
VCFTA	2022	2022	4	VC!D9583
VCFTA	2023	2023	2	VC!E9583
VCFTA	2024	2024	0	VC!F9583

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9583
VCFTA	2026	2026	0	VC!H9583
VCFTA	2027	2027	0	VC!I9583
VN-EAEU	2022	2022	0	EAV!D9562
VN-EAEU	2023	2023	0	EAV!E9562
VN-EAEU	2024	2024	0	EAV!F9562
VN-EAEU	2025	2025	0	EAV!G9562
VN-EAEU	2026	2026	0	EAV!H9562
VN-EAEU	2027	2027	0	EAV!I9562
AHKFTA	2022	2022	15	AKH!D9575
AHKFTA	2023	2023	15	AKH!E9575
AHKFTA	2024	2024	15	AKH!F9575
AHKFTA	2025	2025	15	AKH!G9575
AHKFTA	2026	2026	15	AKH!H9575
AHKFTA	2027	2027	15	AKH!I9575
EVFTA	2022	2022	0	EV-NK!D9585
EVFTA	2023	2023	0	EV-NK!E9585
EVFTA	2024	2024	0	EV-NK!F9585
EVFTA	2025	2025	0	EV-NK!G9585
EVFTA	2026	2026	0	EV-NK!H9585
EVFTA	2027	2027	0	EV-NK!I9585
UKVFTA	2022	2022	0	UKV!D9584
UKVFTA	2023	2023	0	UKV!E9584
UKVFTA	2024	2024	0	UKV!F9584
UKVFTA	2025	2025	0	UKV!G9584
UKVFTA	2026	2026	0	UKV!H9584

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9584
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9531
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9531
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9531
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9531
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9531
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9531
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9531
RCEP A	2022	2022	0	RCEPT-A!D9569
RCEP A	2023	2023	0	RCEPT-A!E9569
RCEP A	2024	2024	0	RCEPT-A!F9569
RCEP A	2025	2025	0	RCEPT-A!G9569
RCEP A	2026	2026	0	RCEPT-A!H9569
RCEP A	2027	2027	0	RCEPT-A!I9569
RCEP B	2022	2022	0	B!D9569
RCEP B	2023	2023	0	B!E9569
RCEP B	2024	2024	0	B!F9569
RCEP B	2025	2025	0	B!G9569
RCEP B	2026	2026	0	B!H9569
RCEP B	2027	2027	0	B!I9569
RCEP C	2022	2022	0	C!D9569
RCEP C	2023	2023	0	C!E9569
RCEP C	2024	2024	0	C!F9569
RCEP C	2025	2025	0	C!G9569
RCEP C	2026	2026	0	C!H9569
RCEP C	2027	2027	0	C!I9569

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	0	D!D9568
RCEP D	2023	2023	0	D!E9568
RCEP D	2024	2024	0	D!F9568
RCEP D	2025	2025	0	D!G9568
RCEP D	2026	2026	0	D!H9568
RCEP D	2027	2027	0	D!I9568
RCEP E	2022	2022	0	E!D9572
RCEP E	2023	2023	0	E!E9572
RCEP E	2024	2024	0	E!F9572
RCEP E	2025	2025	0	E!G9572
RCEP E	2026	2026	0	E!H9572
RCEP E	2027	2027	0	E!I9572
RCEP F	2022	2022	0	F!D9569
RCEP F	2023	2023	0	F!E9569
RCEP F	2024	2024	0	F!F9569
RCEP F	2025	2025	0	F!G9569
RCEP F	2026	2026	0	F!H9569
RCEP F	2027	2027	0	F!I9569
VIFTA	2024	2024	12.9	VI!F8857
VIFTA	2025	2025	10.7	VI!G8857
VIFTA	2026	2026	8.6	VI!H8857
VIFTA	2027	2027	6.4	VI!I8857

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-013	YELLOW	FTA rate not lower than MFN	AHKFTA 15%: the preferential rate is equal to or higher than the MFN rate (15%) in the source tariff – claiming the FTA brings no saving.	MFN 15%		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 6406.10 has 2 lines; 6406.10.10 is distinguished from its siblings by: Metal toe-caps.	6406.10.90 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 6406.10.10. 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 15% for 6406.10.10 was checked against BT2026 (cell BT2026!N10029), 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)

Item policy
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.