Vietnam Tariff Intelligence

HS 6406.20.20 detail

HS code	6406.20.20
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 / - Outer soles and heels, of rubber or plastics: / - - Of plastics
Unit	kg/đôi
Generated	07/11/2026 14:11:10
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/64062020/

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!K10033
Preferential (MFN)	30	30%	26/2023/NĐ-CP	2023-07-15	BT2026!N10033
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q10033
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
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/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
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
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
ACFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AKFTA	5	5%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
AIFTA	15	15%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
VIFTA	17.1	17.1%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
RCEP (Annex A)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
RCEP (Annex B)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	30	30%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/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
AHKFTA	*	* not eligible	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Not eligible (*)

Rate history / phase-down by year

FTA	Period	Year	Source value	Source
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AC!E9553
ATIGA	2022	2022	0	AT!E9504
ATIGA	2023	2023	0	AT!F9504
ATIGA	2024	2024	0	AT!G9504
ATIGA	2025	2025	0	AT!H9504
ATIGA	2026	2026	0	AT!I9504
ATIGA	2027	2027	0	AT!J9504
AJCEP	30/12/2022 - 31/3/2023	2022	2	AJ!E9556
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F9556
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G9556

FTA	Period	Year	Source value	Source
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H9556
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I9556
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J9556
VJEPA	30/12/2022 - 31/3/2023	2022	4	VJ!E9557
VJEPA	01/4/2023 - 31/3/2024	2023	2	VJ!F9557
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G9557
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H9557
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I9557
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J9557
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		5	AK!F9558
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H9510
AIFTA	30/12/2022	2022	18	AI!F9516
AIFTA	31/12/2022 - 30/12/2023	2023	17	AI!G9516
AIFTA	31/12/2023 - 30/12/2024	2024	16	AI!H9516
AIFTA	31/12/2024 - 31/12/2025	2025	15	AI!I9516
AIFTA	01/01/2026 - 31/12/2026	2026	15	AI!J9516
AIFTA	01/01/2027 - 31/12/2027	2027	15	AI!K9516
VKFTA	2022	2022	0	VK!E9541
VKFTA	2023	2023	0	VK!F9541
VKFTA	2024	2024	0	VK!G9541
VKFTA	2025	2025	0	VK!H9541
VKFTA	2026	2026	0	VK!I9541
VKFTA	2027	2027	0	VK!J9541
VCFTA	2022	2022	5	VC!D9587
VCFTA	2023	2023	3	VC!E9587
VCFTA	2024	2024	0	VC!F9587

FTA	Period	Year	Source value	Source
VCFTA	2025	2025	0	VC!G9587
VCFTA	2026	2026	0	VC!H9587
VCFTA	2027	2027	0	VC!I9587
VN-EAEU	2022	2022	0	EAV!D9566
VN-EAEU	2023	2023	0	EAV!E9566
VN-EAEU	2024	2024	0	EAV!F9566
VN-EAEU	2025	2025	0	EAV!G9566
VN-EAEU	2026	2026	0	EAV!H9566
VN-EAEU	2027	2027	0	EAV!I9566
AHKFTA	2022	2022	*	AKH!D9579
AHKFTA	2023	2023	*	AKH!E9579
AHKFTA	2024	2024	*	AKH!F9579
AHKFTA	2025	2025	*	AKH!G9579
AHKFTA	2026	2026	*	AKH!H9579
AHKFTA	2027	2027	*	AKH!I9579
EVFTA	2022	2022	0	EV-NK!D9589
EVFTA	2023	2023	0	EV-NK!E9589
EVFTA	2024	2024	0	EV-NK!F9589
EVFTA	2025	2025	0	EV-NK!G9589
EVFTA	2026	2026	0	EV-NK!H9589
EVFTA	2027	2027	0	EV-NK!I9589
UKVFTA	2022	2022	0	UKV!D9588
UKVFTA	2023	2023	0	UKV!E9588
UKVFTA	2024	2024	0	UKV!F9588
UKVFTA	2025	2025	0	UKV!G9588
UKVFTA	2026	2026	0	UKV!H9588

FTA	Period	Year	Source value	Source
UKVFTA	2027	2027	0	UKV!I9588
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D9535
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E9535
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F9535
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G9535
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H9535
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I9535
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J9535
RCEP A	2022	2022	30	RCEPT-A!D9573
RCEP A	2023	2023	30	RCEPT-A!E9573
RCEP A	2024	2024	30	RCEPT-A!F9573
RCEP A	2025	2025	30	RCEPT-A!G9573
RCEP A	2026	2026	30	RCEPT-A!H9573
RCEP A	2027	2027	30	RCEPT-A!I9573
RCEP B	2022	2022	30	B!D9573
RCEP B	2023	2023	30	B!E9573
RCEP B	2024	2024	30	B!F9573
RCEP B	2025	2025	30	B!G9573
RCEP B	2026	2026	30	B!H9573
RCEP B	2027	2027	30	B!I9573
RCEP C	2022	2022	30	C!D9573
RCEP C	2023	2023	30	C!E9573
RCEP C	2024	2024	30	C!F9573
RCEP C	2025	2025	30	C!G9573
RCEP C	2026	2026	30	C!H9573
RCEP C	2027	2027	30	C!I9573

FTA	Period	Year	Source value	Source
RCEP D	2022	2022	30	D!D9572
RCEP D	2023	2023	30	D!E9572
RCEP D	2024	2024	30	D!F9572
RCEP D	2025	2025	30	D!G9572
RCEP D	2026	2026	30	D!H9572
RCEP D	2027	2027	30	D!I9572
RCEP E	2022	2022	30	E!D9576
RCEP E	2023	2023	30	E!E9576
RCEP E	2024	2024	30	E!F9576
RCEP E	2025	2025	30	E!G9576
RCEP E	2026	2026	30	E!H9576
RCEP E	2027	2027	30	E!I9576
RCEP F	2022	2022	30	F!D9573
RCEP F	2023	2023	30	F!E9573
RCEP F	2024	2024	30	F!F9573
RCEP F	2025	2025	30	F!G9573
RCEP F	2026	2026	30	F!H9573
RCEP F	2027	2027	30	F!I9573
VIFTA	2024	2024	25.7	VI!F8861
VIFTA	2025	2025	21.4	VI!G8861
VIFTA	2026	2026	17.1	VI!H8861
VIFTA	2027	2027	12.9	VI!I8861

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	RCEP (Annex A) 30%, RCEP (Annex B) 30%, RCEP (Annex C) 30%, RCEP (Annex D) 30%, RCEP (Annex E) 30%, RCEP (Annex F) 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 6406.20 has 2 lines; 6406.20.20 is distinguished from its siblings by: Of plastics.	6406.20.10 Of rubber	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 6406.20.20. 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 6406.20.20 was checked against BT2026 (cell BT2026!N10033), 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.