Vietnam Tariff Intelligence

# HS 6406.90.91 detail

| | |
|---|---|
| **HS code** | 6406.90.91 |
| **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 / - Other: / - - Other: / - - - Gaiters, leggings and similar articles and parts thereof |
| **Unit** | kg/đôi |
| **Generated** | 07/11/2026 20:09:27 |
| **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/64069091/ |

## Taxes applicable in 2026

| Tariff scheme | Source value | Rate | Legal basis | effective | Source |
|---|---|---|---|---|---|
| Ordinary import duty | 7.5 | 7.5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K10050 |
| Preferential (MFN) | 5 | 5% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N10050 |
| VAT | 8/10 | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q10050 |
| 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 |
| ACFTA | 0 | 0% | Consolidated BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |

| FTA | Source value | Rate | Data basis | Period | Proof of origin | Legal basis | Status |
|---|---|---|---|---|---|---|---|
| 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 | 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 |
| 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 | 2.9 | 2.9% | 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!E9570 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| ATIGA | 2022 | 2022 | 0 | AT!E9521 |
| ATIGA | 2023 | 2023 | 0 | AT!F9521 |
| ATIGA | 2024 | 2024 | 0 | AT!G9521 |
| ATIGA | 2025 | 2025 | 0 | AT!H9521 |
| ATIGA | 2026 | 2026 | 0 | AT!I9521 |
| ATIGA | 2027 | 2027 | 0 | AT!J9521 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E9573 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F9573 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G9573 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H9573 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I9573 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J9573 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E9574 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F9574 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G9574 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H9574 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I9574 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J9574 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F9575 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H9527 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F9533 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G9533 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H9533 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I9533 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J9533 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K9533 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| VKFTA | 2022 | 2022 | 0 | VK!E9558 |
| VKFTA | 2023 | 2023 | 0 | VK!F9558 |
| VKFTA | 2024 | 2024 | 0 | VK!G9558 |
| VKFTA | 2025 | 2025 | 0 | VK!H9558 |
| VKFTA | 2026 | 2026 | 0 | VK!I9558 |
| VKFTA | 2027 | 2027 | 0 | VK!J9558 |
| VCFTA | 2022 | 2022 | 0 | VC!D9604 |
| VCFTA | 2023 | 2023 | 0 | VC!E9604 |
| VCFTA | 2024 | 2024 | 0 | VC!F9604 |
| VCFTA | 2025 | 2025 | 0 | VC!G9604 |
| VCFTA | 2026 | 2026 | 0 | VC!H9604 |
| VCFTA | 2027 | 2027 | 0 | VC!I9604 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D9583 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E9583 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F9583 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G9583 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H9583 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I9583 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D9596 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E9596 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F9596 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G9596 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H9596 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I9596 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D9606 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E9606 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| EVFTA | 2024 | 2024 | 0 | EV-NK!F9606 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G9606 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H9606 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I9606 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D9605 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E9605 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F9605 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G9605 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H9605 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I9605 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D9552 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E9552 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F9552 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G9552 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H9552 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I9552 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J9552 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D9590 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E9590 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F9590 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G9590 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H9590 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I9590 |
| RCEP B | 2022 | 2022 | 0 | B!D9590 |
| RCEP B | 2023 | 2023 | 0 | B!E9590 |
| RCEP B | 2024 | 2024 | 0 | B!F9590 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP B | 2025 | 2025 | 0 | B!G9590 |
| RCEP B | 2026 | 2026 | 0 | B!H9590 |
| RCEP B | 2027 | 2027 | 0 | B!I9590 |
| RCEP C | 2022 | 2022 | 0 | C!D9590 |
| RCEP C | 2023 | 2023 | 0 | C!E9590 |
| RCEP C | 2024 | 2024 | 0 | C!F9590 |
| RCEP C | 2025 | 2025 | 0 | C!G9590 |
| RCEP C | 2026 | 2026 | 0 | C!H9590 |
| RCEP C | 2027 | 2027 | 0 | C!I9590 |
| RCEP D | 2022 | 2022 | 0 | D!D9589 |
| RCEP D | 2023 | 2023 | 0 | D!E9589 |
| RCEP D | 2024 | 2024 | 0 | D!F9589 |
| RCEP D | 2025 | 2025 | 0 | D!G9589 |
| RCEP D | 2026 | 2026 | 0 | D!H9589 |
| RCEP D | 2027 | 2027 | 0 | D!I9589 |
| RCEP E | 2022 | 2022 | 0 | E!D9593 |
| RCEP E | 2023 | 2023 | 0 | E!E9593 |
| RCEP E | 2024 | 2024 | 0 | E!F9593 |
| RCEP E | 2025 | 2025 | 0 | E!G9593 |
| RCEP E | 2026 | 2026 | 0 | E!H9593 |
| RCEP E | 2027 | 2027 | 0 | E!I9593 |
| RCEP F | 2022 | 2022 | 0 | F!D9590 |
| RCEP F | 2023 | 2023 | 0 | F!E9590 |
| RCEP F | 2024 | 2024 | 0 | F!F9590 |
| RCEP F | 2025 | 2025 | 0 | F!G9590 |
| RCEP F | 2026 | 2026 | 0 | F!H9590 |

| FTA | Period | Year | Source value | Source |
|---|---|---|---|---|
| RCEP F | 2027 | 2027 | 0 | F!I9590 |
| VIFTA | 2024 | 2024 | 4,3 | VI!F8878 |
| VIFTA | 2025 | 2025 | 3.6 | VI!G8878 |
| VIFTA | 2026 | 2026 | 2.9 | VI!H8878 |
| VIFTA | 2027 | 2027 | 2.1 | VI!I8878 |

## 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 |
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 6406.90 has 13 lines; 6406.90.91 is distinguished from its siblings by: Gaiters, leggings and similar articles and parts thereof. | 6406.90.10 Of wood;<br>6406.90.21 Of iron or steel;<br>6406.90.22 Of copper;<br>6406.90.23 Of aluminium;<br>6406.90.29 Other;<br>6406.90.41 In-soles | 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 |

| Risk code | Level | Risk name | Description | Related data | Legal reference | Recommended action | Verification status |
|---|---|---|---|---|---|---|---|
| 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 6406.90.91. 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 5% for 6406.90.91 was checked against BT2026 (cell BT2026!N10050), 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.