Vietnam Tariff Intelligence

# Detalle del SA 8486.40.90

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|---|---|
| **Código SA** | 8486.40.90 |
| **Descripción** | Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 11 (C) to this Chapter; parts and accessories / - Machines and apparatus specified in Note 11 (C) to this Chapter: / - - Other |
| **Unidad** | chiếc |
| **Generado** | 07/11/2026 21:04:54 |
| **Versión de datos** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Estado de verificación** | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada. |
| **Enlace** | https://mail.vietnamtariff.com/hs-code/84864090/ |

## Impuestos aplicables en 2026

| Régimen arancelario | Valor de origen | Arancel | Base jurídica | vigente | Fuente |
|---|---|---|---|---|---|
| Derecho de importación ordinario | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K14715 |
| Preferencial (NMF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N14715 |
| IVA | 8/10 | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14715 |
| Impuesto especial al consumo | | Sin datos | | | |
| Impuesto ambiental | | Sin datos | | | |
| Derecho de exportación | | Sin datos | | | |
| Arancel de exportación CPTPP | | Sin datos | | | |
| Arancel de exportación EVFTA | | Sin datos | | | |
| Arancel de exportación UKVFTA | | Sin datos | | | |

## Aranceles preferenciales especiales (TLC) – 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| AANZFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ | 121/2022/NĐ-CP | Ad valorem |
| ACFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | AHK | 123/2022/NĐ-CP | Ad valorem |
| AIFTA | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026 | AI | 122/2022/NĐ-CP | Ad valorem |
| AJCEP | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | AJ | 120/2022/NĐ-CP | Ad valorem |
| AKFTA | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK | 119/2022/NĐ-CP | Ad valorem |
| ATIGA | 0 | 0% | Arancel consolidado BT2026 | 2026 | D | 126/2022/NĐ-CP | Ad valorem |
| CPTPP | 0 | 0% | Arancel consolidado BT2026 | (VI) | CPTPP | 115/2022/NĐ-CP | Ad valorem |
| EVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026 | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | EUR.1 | 117/2022/NĐ-CP | Ad valorem |

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|---|---|---|---|---|---|---|---|
| VCFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VC | 112/2022/NĐ-CP | Ad valorem |
| VJEPA | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ | 124/2022/NĐ-CP | Ad valorem |
| VKFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | VK | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0% | Arancel consolidado BT2026 | 2026 | EAV | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO | 0 | 0% | Arancel consolidado BT2026 | | S | 206/2025/NĐ-CP | Ad valorem |
| VIFTA | 0 | 0% | Arancel consolidado BT2026 | 2026 | Form VI (verify) | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM | | Sin datos | Sin datos | | S | 56/2026/NĐ-CP | Sin datos |
| VNCU | | Sin datos | Sin datos | | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos |

## Historial de aranceles / desgravación por año

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E14072 |
| ATIGA | 2022 | 2022 | 0 | AT!E14013 |
| ATIGA | 2023 | 2023 | 0 | AT!F14013 |
| ATIGA | 2024 | 2024 | 0 | AT!G14013 |
| ATIGA | 2025 | 2025 | 0 | AT!H14013 |
| ATIGA | 2026 | 2026 | 0 | AT!I14013 |
| ATIGA | 2027 | 2027 | 0 | AT!J14013 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E14067 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14067 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14067 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14067 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14067 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14067 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E14068 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F14068 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14068 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14068 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14068 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14068 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F14071 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14019 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F14027 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G14027 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H14027 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I14027 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J14027 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K14027 |
| VKFTA | 2022 | 2022 | 0 | VK!E14058 |
| VKFTA | 2023 | 2023 | 0 | VK!F14058 |
| VKFTA | 2024 | 2024 | 0 | VK!G14058 |
| VKFTA | 2025 | 2025 | 0 | VK!H14058 |
| VKFTA | 2026 | 2026 | 0 | VK!I14058 |
| VKFTA | 2027 | 2027 | 0 | VK!J14058 |
| VCFTA | 2022 | 2022 | 0 | VC!D14113 |
| VCFTA | 2023 | 2023 | 0 | VC!E14113 |
| VCFTA | 2024 | 2024 | 0 | VC!F14113 |
| VCFTA | 2025 | 2025 | 0 | VC!G14113 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14113 |
| VCFTA | 2027 | 2027 | 0 | VC!I14113 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14090 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14090 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14090 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14090 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14090 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14090 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D14090 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E14090 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F14090 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G14090 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H14090 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I14090 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D14105 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E14105 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F14105 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14105 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14105 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14105 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D14104 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E14104 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F14104 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14104 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14104 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14104 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14097 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14097 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14097 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14097 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14097 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14097 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14097 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D14092 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E14092 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F14092 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G14092 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H14092 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I14092 |
| RCEP B | 2022 | 2022 | 0 | B!D14092 |
| RCEP B | 2023 | 2023 | 0 | B!E14092 |
| RCEP B | 2024 | 2024 | 0 | B!F14092 |
| RCEP B | 2025 | 2025 | 0 | B!G14092 |
| RCEP B | 2026 | 2026 | 0 | B!H14092 |
| RCEP B | 2027 | 2027 | 0 | B!I14092 |
| RCEP C | 2022 | 2022 | 0 | C!D14092 |
| RCEP C | 2023 | 2023 | 0 | C!E14092 |
| RCEP C | 2024 | 2024 | 0 | C!F14092 |
| RCEP C | 2025 | 2025 | 0 | C!G14092 |
| RCEP C | 2026 | 2026 | 0 | C!H14092 |
| RCEP C | 2027 | 2027 | 0 | C!I14092 |
| RCEP D | 2022 | 2022 | 0 | D!D14091 |

| FTA | Periodo | Año | Valor de origen | Fuente |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E14091 |
| RCEP D | 2024 | 2024 | 0 | D!F14091 |
| RCEP D | 2025 | 2025 | 0 | D!G14091 |
| RCEP D | 2026 | 2026 | 0 | D!H14091 |
| RCEP D | 2027 | 2027 | 0 | D!I14091 |
| RCEP E | 2022 | 2022 | 0 | E!D14095 |
| RCEP E | 2023 | 2023 | 0 | E!E14095 |
| RCEP E | 2024 | 2024 | 0 | E!F14095 |
| RCEP E | 2025 | 2025 | 0 | E!G14095 |
| RCEP E | 2026 | 2026 | 0 | E!H14095 |
| RCEP E | 2027 | 2027 | 0 | E!I14095 |
| RCEP F | 2022 | 2022 | 0 | F!D14092 |
| RCEP F | 2023 | 2023 | 0 | F!E14092 |
| RCEP F | 2024 | 2024 | 0 | F!F14092 |
| RCEP F | 2025 | 2025 | 0 | F!G14092 |
| RCEP F | 2026 | 2026 | 0 | F!H14092 |
| RCEP F | 2027 | 2027 | 0 | F!I14092 |
| VIFTA | 2024 | 2024 | 0 | VI!F13094 |
| VIFTA | 2025 | 2025 | 0 | VI!G13094 |
| VIFTA | 2026 | 2026 | 0 | VI!H13094 |
| VIFTA | 2027 | 2027 | 0 | VI!I13094 |

## Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8486.40 has 8 lines; 8486.40.90 is distinguished from its siblings by: Other. | 8486.40.10 Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices; 8486.40.20 Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices; 8486.40.30 Moulds for manufacture of semiconductor devices; 8486.40.40 Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles; 8486.40.50 Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles; 8486.40.60 Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain. | No verificado – requiere comprobación |
| 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. | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8486.40.90. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | No verificado – requiere comprobación |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 8486.40.90 was checked against BT2026 (cell BT2026!N14715), 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. | Cotejado con el archivo arancelario de origen |

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.