Vietnam Tariff Intelligence

Detalle del SA 8486.90.26

Código SA	8486.90.26
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 / - Parts and accessories: / - - Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits: / - - - Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads: / - - - - Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine-tools
Unidad	chiếc
Generado	12/11/2026 13:45:39
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/84869026/

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!K14735
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14735
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14735
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

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
UKVFTA	0	0%	Arancel consolidado BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
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!E14092
ATIGA	2022	2022	0	AT!E14033
ATIGA	2023	2023	0	AT!F14033
ATIGA	2024	2024	0	AT!G14033
ATIGA	2025	2025	0	AT!H14033
ATIGA	2026	2026	0	AT!I14033
ATIGA	2027	2027	0	AT!J14033

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14087
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14087
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14087
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14087
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14087
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14087
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14088
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14088
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14088
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14088
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14088
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14088
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14091
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14039
AIFTA	30/12/2022	2022	0	AI!F14047
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14047
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14047
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14047
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14047
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14047
VKFTA	2022	2022	0	VK!E14078
VKFTA	2023	2023	0	VK!F14078
VKFTA	2024	2024	0	VK!G14078
VKFTA	2025	2025	0	VK!H14078
VKFTA	2026	2026	0	VK!I14078
VKFTA	2027	2027	0	VK!J14078

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2022	2022	0	VC!D14133
VCFTA	2023	2023	0	VC!E14133
VCFTA	2024	2024	0	VC!F14133
VCFTA	2025	2025	0	VC!G14133
VCFTA	2026	2026	0	VC!H14133
VCFTA	2027	2027	0	VC!I14133
VN-EAEU	2022	2022	0	EAV!D14110
VN-EAEU	2023	2023	0	EAV!E14110
VN-EAEU	2024	2024	0	EAV!F14110
VN-EAEU	2025	2025	0	EAV!G14110
VN-EAEU	2026	2026	0	EAV!H14110
VN-EAEU	2027	2027	0	EAV!I14110
AHKFTA	2022	2022	0	AKH!D14110
AHKFTA	2023	2023	0	AKH!E14110
AHKFTA	2024	2024	0	AKH!F14110
AHKFTA	2025	2025	0	AKH!G14110
AHKFTA	2026	2026	0	AKH!H14110
AHKFTA	2027	2027	0	AKH!I14110
EVFTA	2022	2022	0	EV-NK!D14125
EVFTA	2023	2023	0	EV-NK!E14125
EVFTA	2024	2024	0	EV-NK!F14125
EVFTA	2025	2025	0	EV-NK!G14125
EVFTA	2026	2026	0	EV-NK!H14125
EVFTA	2027	2027	0	EV-NK!I14125
UKVFTA	2022	2022	0	UKV!D14124
UKVFTA	2023	2023	0	UKV!E14124

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2024	2024	0	UKV!F14124
UKVFTA	2025	2025	0	UKV!G14124
UKVFTA	2026	2026	0	UKV!H14124
UKVFTA	2027	2027	0	UKV!I14124
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14117
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14117
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14117
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14117
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14117
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14117
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14117
RCEP A	2022	2022	0	RCEPT-A!D14112
RCEP A	2023	2023	0	RCEPT-A!E14112
RCEP A	2024	2024	0	RCEPT-A!F14112
RCEP A	2025	2025	0	RCEPT-A!G14112
RCEP A	2026	2026	0	RCEPT-A!H14112
RCEP A	2027	2027	0	RCEPT-A!I14112
RCEP B	2022	2022	0	B!D14112
RCEP B	2023	2023	0	B!E14112
RCEP B	2024	2024	0	B!F14112
RCEP B	2025	2025	0	B!G14112
RCEP B	2026	2026	0	B!H14112
RCEP B	2027	2027	0	B!I14112
RCEP C	2022	2022	0	C!D14112
RCEP C	2023	2023	0	C!E14112
RCEP C	2024	2024	0	C!F14112

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2025	2025	0	C!G14112
RCEP C	2026	2026	0	C!H14112
RCEP C	2027	2027	0	C!I14112
RCEP D	2022	2022	0	D!D14111
RCEP D	2023	2023	0	D!E14111
RCEP D	2024	2024	0	D!F14111
RCEP D	2025	2025	0	D!G14111
RCEP D	2026	2026	0	D!H14111
RCEP D	2027	2027	0	D!I14111
RCEP E	2022	2022	0	E!D14115
RCEP E	2023	2023	0	E!E14115
RCEP E	2024	2024	0	E!F14115
RCEP E	2025	2025	0	E!G14115
RCEP E	2026	2026	0	E!H14115
RCEP E	2027	2027	0	E!I14115
RCEP F	2022	2022	0	F!D14112
RCEP F	2023	2023	0	F!E14112
RCEP F	2024	2024	0	F!F14112
RCEP F	2025	2025	0	F!G14112
RCEP F	2026	2026	0	F!H14112
RCEP F	2027	2027	0	F!I14112
VIFTA	2024	2024	0	VI!F13114
VIFTA	2025	2025	0	VI!G13114
VIFTA	2026	2026	0	VI!H13114
VIFTA	2027	2027	0	VI!I13114

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 8486.90 has 31 lines; 8486.90.26 is distinguished from its siblings by: Tool holders and self-opening dieheads; workholders; dividing heads and other special attachments for machine-tools.	8486.90.11 Of apparatus for rapid heating of semiconductor wafers; 8486.90.12 Of spin dryers for semiconductor wafer processing; 8486.90.13 Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers; 8486.90.14 Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools; 8486.90.15 Other; 8486.90.16 Of grinding, polishing and lapping machines for processing of semiconductor wafers	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 8486.90.26. 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 8486.90.26 was checked against BT2026 (cell BT2026!N14735), 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.