Vietnam Tariff Intelligence

Dettaglio SA 8486.40.70

Codice SA	8486.40.70
Descrizione	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: / - - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates
Unità	chiếc
Generato il	03/11/2026 14:52:30
Versione dei dati	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Stato della verifica	Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.
Link	https://mail.vietnamtariff.com/hs-code/84864070/

Imposte applicabili nel 2026

Regime tariffario	Valore di origine	Aliquota	Base giuridica	in vigore	Fonte
Dazio all'importazione ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14714
Preferenziale (NPF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14714
IVA	8/10	8 / 10 (più aliquote)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14714
Imposta speciale sui consumi		Nessun dato			
Imposta ambientale		Nessun dato			
Dazio all'esportazione		Nessun dato			
Aliquota all'esportazione CPTPP		Nessun dato			
Aliquota all'esportazione EVFTA		Nessun dato			
Aliquota all'esportazione UKVFTA		Nessun dato			

Aliquote preferenziali speciali (ALS) – 2026

FTA	Valore di origine	Aliquota	Base dei dati	Periodo	Prova dell'origine	Base giuridica	Stato

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

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

Storico delle aliquote / riduzione per anno

FTA	Periodo	Anno	Valore di origine	Fonte
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14071
ATIGA	2022	2022	0	AT!E14012
ATIGA	2023	2023	0	AT!F14012
ATIGA	2024	2024	0	AT!G14012
ATIGA	2025	2025	0	AT!H14012
ATIGA	2026	2026	0	AT!I14012
ATIGA	2027	2027	0	AT!J14012
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14066
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14066
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14066
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14066

FTA	Periodo	Anno	Valore di origine	Fonte
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14066
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14066
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14067
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14067
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14067
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14067
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14067
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14067
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14070
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14018
AIFTA	30/12/2022	2022	0	AI!F14026
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14026
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14026
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14026
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14026
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14026
VKFTA	2022	2022	0	VK!E14057
VKFTA	2023	2023	0	VK!F14057
VKFTA	2024	2024	0	VK!G14057
VKFTA	2025	2025	0	VK!H14057
VKFTA	2026	2026	0	VK!I14057
VKFTA	2027	2027	0	VK!J14057
VCFTA	2022	2022	0	VC!D14112
VCFTA	2023	2023	0	VC!E14112
VCFTA	2024	2024	0	VC!F14112
VCFTA	2025	2025	0	VC!G14112

FTA	Periodo	Anno	Valore di origine	Fonte
VCFTA	2026	2026	0	VC!H14112
VCFTA	2027	2027	0	VC!I14112
VN-EAEU	2022	2022	0	EAV!D14089
VN-EAEU	2023	2023	0	EAV!E14089
VN-EAEU	2024	2024	0	EAV!F14089
VN-EAEU	2025	2025	0	EAV!G14089
VN-EAEU	2026	2026	0	EAV!H14089
VN-EAEU	2027	2027	0	EAV!I14089
AHKFTA	2022	2022	0	AKH!D14089
AHKFTA	2023	2023	0	AKH!E14089
AHKFTA	2024	2024	0	AKH!F14089
AHKFTA	2025	2025	0	AKH!G14089
AHKFTA	2026	2026	0	AKH!H14089
AHKFTA	2027	2027	0	AKH!I14089
EVFTA	2022	2022	0	EV-NK!D14104
EVFTA	2023	2023	0	EV-NK!E14104
EVFTA	2024	2024	0	EV-NK!F14104
EVFTA	2025	2025	0	EV-NK!G14104
EVFTA	2026	2026	0	EV-NK!H14104
EVFTA	2027	2027	0	EV-NK!I14104
UKVFTA	2022	2022	0	UKV!D14103
UKVFTA	2023	2023	0	UKV!E14103
UKVFTA	2024	2024	0	UKV!F14103
UKVFTA	2025	2025	0	UKV!G14103
UKVFTA	2026	2026	0	UKV!H14103
UKVFTA	2027	2027	0	UKV!I14103

FTA	Periodo	Anno	Valore di origine	Fonte
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14096
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14096
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14096
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14096
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14096
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14096
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14096
RCEP A	2022	2022	0	RCEPT-A!D14091
RCEP A	2023	2023	0	RCEPT-A!E14091
RCEP A	2024	2024	0	RCEPT-A!F14091
RCEP A	2025	2025	0	RCEPT-A!G14091
RCEP A	2026	2026	0	RCEPT-A!H14091
RCEP A	2027	2027	0	RCEPT-A!I14091
RCEP B	2022	2022	0	B!D14091
RCEP B	2023	2023	0	B!E14091
RCEP B	2024	2024	0	B!F14091
RCEP B	2025	2025	0	B!G14091
RCEP B	2026	2026	0	B!H14091
RCEP B	2027	2027	0	B!I14091
RCEP C	2022	2022	0	C!D14091
RCEP C	2023	2023	0	C!E14091
RCEP C	2024	2024	0	C!F14091
RCEP C	2025	2025	0	C!G14091
RCEP C	2026	2026	0	C!H14091
RCEP C	2027	2027	0	C!I14091
RCEP D	2022	2022	0	D!D14090

FTA	Periodo	Anno	Valore di origine	Fonte
RCEP D	2023	2023	0	D!E14090
RCEP D	2024	2024	0	D!F14090
RCEP D	2025	2025	0	D!G14090
RCEP D	2026	2026	0	D!H14090
RCEP D	2027	2027	0	D!I14090
RCEP E	2022	2022	0	E!D14094
RCEP E	2023	2023	0	E!E14094
RCEP E	2024	2024	0	E!F14094
RCEP E	2025	2025	0	E!G14094
RCEP E	2026	2026	0	E!H14094
RCEP E	2027	2027	0	E!I14094
RCEP F	2022	2022	0	F!D14091
RCEP F	2023	2023	0	F!E14091
RCEP F	2024	2024	0	F!F14091
RCEP F	2025	2025	0	F!G14091
RCEP F	2026	2026	0	F!H14091
RCEP F	2027	2027	0	F!I14091
VIFTA	2024	2024	0	VI!F13093
VIFTA	2025	2025	0	VI!G13093
VIFTA	2026	2026	0	VI!H13093
VIFTA	2027	2027	0	VI!I13093

Consulenza e avvisi

Codice di rischio	Livello	Nome del rischio	Descrizione	Dati correlati	Riferimento normativo	Azione consigliata	Stato della verifica

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8486.40 has 8 lines; 8486.40.70 is distinguished from its siblings by: Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates.	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.	Non verificato – controllo necessario
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.	Non verificato – controllo necessario
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).	Non verificato – controllo necessario
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8486.40.70. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Non verificato – controllo necessario

DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8486.40.70 was checked against BT2026 (cell BT2026!N14714), 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.	Verificato rispetto al file tariffario di origine

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.