

## Dettaglio SA 8486.90.12

|                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Codice SA            | 8486.90.12                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 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 / - Parts and accessories: / - - Of machines and apparatus for the manufacture of boules or wafers: / - - - Of spin dryers for semiconductor wafer processing |
| Unità                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Generato il          | 01/11/2026 15:22:43                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 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                 | <a href="https://mail.vietnamtariff.com/hs-code/84869012/">https://mail.vietnamtariff.com/hs-code/84869012/</a>                                                                                                                                                                                                                                                                                                                                       |

### 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!K14719 |
| Preferenziale (NPF)              | 0                 | 0%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N14719 |
| IVA                              | 8/10              | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14719 |
| 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<br>BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem  |
| VJEPA   | 0 | 0%          | Tariffa consolidata<br>BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem  |
| VKFTA   | 0 | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem  |
| VN-EAEU | 0 | 0%          | Tariffa consolidata<br>BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem  |
| VN-LAO  | 0 | 0%          | Tariffa consolidata<br>BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem  |
| VIFTA   | 0 | 0%          | Tariffa consolidata<br>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!E14076 |
| ATIGA | 2022                                   | 2022 | 0                 | AT!E14017 |
| ATIGA | 2023                                   | 2023 | 0                 | AT!F14017 |
| ATIGA | 2024                                   | 2024 | 0                 | AT!G14017 |
| ATIGA | 2025                                   | 2025 | 0                 | AT!H14017 |
| ATIGA | 2026                                   | 2026 | 0                 | AT!I14017 |
| ATIGA | 2027                                   | 2027 | 0                 | AT!J14017 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | AJ!E14071 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | AJ!F14071 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | AJ!G14071 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | AJ!H14071 |

| FTA     | Periodo                                | Anno | Valore di origine | Fonte       |
|---------|----------------------------------------|------|-------------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | AJ!I14071   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | AJ!J14071   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0                 | VJ!E14072   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0                 | VJ!F14072   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0                 | VJ!G14072   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0                 | VJ!H14072   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0                 | VJ!I14072   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0                 | VJ!J14072   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AK!F14075   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0                 | AANZ!H14023 |
| AIFTA   | 30/12/2022                             | 2022 | 0                 | AI!F14031   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0                 | AI!G14031   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0                 | AI!H14031   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0                 | AI!I14031   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0                 | AI!J14031   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0                 | AI!K14031   |
| VKFTA   | 2022                                   | 2022 | 0                 | VK!E14062   |
| VKFTA   | 2023                                   | 2023 | 0                 | VK!F14062   |
| VKFTA   | 2024                                   | 2024 | 0                 | VK!G14062   |
| VKFTA   | 2025                                   | 2025 | 0                 | VK!H14062   |
| VKFTA   | 2026                                   | 2026 | 0                 | VK!I14062   |
| VKFTA   | 2027                                   | 2027 | 0                 | VK!J14062   |
| VCFTA   | 2022                                   | 2022 | 0                 | VC!D14117   |
| VCFTA   | 2023                                   | 2023 | 0                 | VC!E14117   |
| VCFTA   | 2024                                   | 2024 | 0                 | VC!F14117   |
| VCFTA   | 2025                                   | 2025 | 0                 | VC!G14117   |

| FTA     | Periodo | Anno | Valore di origine | Fonte        |
|---------|---------|------|-------------------|--------------|
| VCFTA   | 2026    | 2026 | 0                 | VC!H14117    |
| VCFTA   | 2027    | 2027 | 0                 | VC!I14117    |
| VN-EAEU | 2022    | 2022 | 0                 | EAV!D14094   |
| VN-EAEU | 2023    | 2023 | 0                 | EAV!E14094   |
| VN-EAEU | 2024    | 2024 | 0                 | EAV!F14094   |
| VN-EAEU | 2025    | 2025 | 0                 | EAV!G14094   |
| VN-EAEU | 2026    | 2026 | 0                 | EAV!H14094   |
| VN-EAEU | 2027    | 2027 | 0                 | EAV!I14094   |
| AHKFTA  | 2022    | 2022 | 0                 | AKH!D14094   |
| AHKFTA  | 2023    | 2023 | 0                 | AKH!E14094   |
| AHKFTA  | 2024    | 2024 | 0                 | AKH!F14094   |
| AHKFTA  | 2025    | 2025 | 0                 | AKH!G14094   |
| AHKFTA  | 2026    | 2026 | 0                 | AKH!H14094   |
| AHKFTA  | 2027    | 2027 | 0                 | AKH!I14094   |
| EVFTA   | 2022    | 2022 | 0                 | EV-NK!D14109 |
| EVFTA   | 2023    | 2023 | 0                 | EV-NK!E14109 |
| EVFTA   | 2024    | 2024 | 0                 | EV-NK!F14109 |
| EVFTA   | 2025    | 2025 | 0                 | EV-NK!G14109 |
| EVFTA   | 2026    | 2026 | 0                 | EV-NK!H14109 |
| EVFTA   | 2027    | 2027 | 0                 | EV-NK!I14109 |
| UKVFTA  | 2022    | 2022 | 0                 | UKV!D14108   |
| UKVFTA  | 2023    | 2023 | 0                 | UKV!E14108   |
| UKVFTA  | 2024    | 2024 | 0                 | UKV!F14108   |
| UKVFTA  | 2025    | 2025 | 0                 | UKV!G14108   |
| UKVFTA  | 2026    | 2026 | 0                 | UKV!H14108   |
| UKVFTA  | 2027    | 2027 | 0                 | UKV!I14108   |

| FTA    | Periodo | Anno           | Valore di origine | Fonte          |
|--------|---------|----------------|-------------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0                 | CPTPP!D14101   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0                 | CPTPP!E14101   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0                 | CPTPP!F14101   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0                 | CPTPP!G14101   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0                 | CPTPP!H14101   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0                 | CPTPP!I14101   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0                 | CPTPP!J14101   |
| RCEP A | 2022    | 2022           | 0                 | RCEPT-A!D14096 |
| RCEP A | 2023    | 2023           | 0                 | RCEPT-A!E14096 |
| RCEP A | 2024    | 2024           | 0                 | RCEPT-A!F14096 |
| RCEP A | 2025    | 2025           | 0                 | RCEPT-A!G14096 |
| RCEP A | 2026    | 2026           | 0                 | RCEPT-A!H14096 |
| RCEP A | 2027    | 2027           | 0                 | RCEPT-A!I14096 |
| RCEP B | 2022    | 2022           | 0                 | B!D14096       |
| RCEP B | 2023    | 2023           | 0                 | B!E14096       |
| RCEP B | 2024    | 2024           | 0                 | B!F14096       |
| RCEP B | 2025    | 2025           | 0                 | B!G14096       |
| RCEP B | 2026    | 2026           | 0                 | B!H14096       |
| RCEP B | 2027    | 2027           | 0                 | B!I14096       |
| RCEP C | 2022    | 2022           | 0                 | C!D14096       |
| RCEP C | 2023    | 2023           | 0                 | C!E14096       |
| RCEP C | 2024    | 2024           | 0                 | C!F14096       |
| RCEP C | 2025    | 2025           | 0                 | C!G14096       |
| RCEP C | 2026    | 2026           | 0                 | C!H14096       |
| RCEP C | 2027    | 2027           | 0                 | C!I14096       |
| RCEP D | 2022    | 2022           | 0                 | D!D14095       |

| FTA    | Periodo | Anno | Valore di origine | Fonte     |
|--------|---------|------|-------------------|-----------|
| RCEP D | 2023    | 2023 | 0                 | D!E14095  |
| RCEP D | 2024    | 2024 | 0                 | D!F14095  |
| RCEP D | 2025    | 2025 | 0                 | D!G14095  |
| RCEP D | 2026    | 2026 | 0                 | D!H14095  |
| RCEP D | 2027    | 2027 | 0                 | D!I14095  |
| RCEP E | 2022    | 2022 | 0                 | E!D14099  |
| RCEP E | 2023    | 2023 | 0                 | E!E14099  |
| RCEP E | 2024    | 2024 | 0                 | E!F14099  |
| RCEP E | 2025    | 2025 | 0                 | E!G14099  |
| RCEP E | 2026    | 2026 | 0                 | E!H14099  |
| RCEP E | 2027    | 2027 | 0                 | E!I14099  |
| RCEP F | 2022    | 2022 | 0                 | F!D14096  |
| RCEP F | 2023    | 2023 | 0                 | F!E14096  |
| RCEP F | 2024    | 2024 | 0                 | F!F14096  |
| RCEP F | 2025    | 2025 | 0                 | F!G14096  |
| RCEP F | 2026    | 2026 | 0                 | F!H14096  |
| RCEP F | 2027    | 2027 | 0                 | F!I14096  |
| VIFTA  | 2024    | 2024 | 0                 | VI!F13098 |
| VIFTA  | 2025    | 2025 | 0                 | VI!G13098 |
| VIFTA  | 2026    | 2026 | 0                 | VI!H13098 |
| VIFTA  | 2027    | 2027 | 0                 | VI!I13098 |

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 8486.90 has 31 lines; 8486.90.12 is distinguished from its siblings by: Of spin dryers for semiconductor wafer processing. | 8486.90.11 Of apparatus for rapid heating of semiconductor wafers; 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; 8486.90.17 Of apparatus for growing or pulling monocrystal semiconductor boules | 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 8486.90.12. 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 8486.90.12 was checked against BT2026 (cell BT2026!N14719), 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.