Vietnam Tariff Intelligence

# Dettaglio SA 8486.90.23

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|---|---|
| **Codice SA** | 8486.90.23 |
| **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 semiconductor devices or of electronic integrated circuits: / - - - Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment |
| **Unità** | chiếc |
| **Generato il** | 03/11/2026 22:54:31 |
| **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/84869023/ |

## 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!K14730 |
| Preferenziale (NPF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N14730 |
| IVA | 8/10 | 8 / 10 (più aliquote) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14730 |
| 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 |

| FTA | Valore di origine | Aliquota | Base dei dati | Periodo | Prova dell'origine | Base giuridica | Stato |
|---|---|---|---|---|---|---|---|
| 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!E14087 |
| ATIGA | 2022 | 2022 | 0 | AT!E14028 |
| ATIGA | 2023 | 2023 | 0 | AT!F14028 |
| ATIGA | 2024 | 2024 | 0 | AT!G14028 |
| ATIGA | 2025 | 2025 | 0 | AT!H14028 |
| ATIGA | 2026 | 2026 | 0 | AT!I14028 |
| ATIGA | 2027 | 2027 | 0 | AT!J14028 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E14082 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14082 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14082 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14082 |
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14082 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14082 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E14083 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F14083 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14083 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14083 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14083 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14083 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F14086 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14034 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F14042 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G14042 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H14042 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I14042 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J14042 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K14042 |
| VKFTA | 2022 | 2022 | 0 | VK!E14073 |
| VKFTA | 2023 | 2023 | 0 | VK!F14073 |
| VKFTA | 2024 | 2024 | 0 | VK!G14073 |
| VKFTA | 2025 | 2025 | 0 | VK!H14073 |
| VKFTA | 2026 | 2026 | 0 | VK!I14073 |
| VKFTA | 2027 | 2027 | 0 | VK!J14073 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| VCFTA | 2022 | 2022 | 0 | VC!D14128 |
| VCFTA | 2023 | 2023 | 0 | VC!E14128 |
| VCFTA | 2024 | 2024 | 0 | VC!F14128 |
| VCFTA | 2025 | 2025 | 0 | VC!G14128 |
| VCFTA | 2026 | 2026 | 0 | VC!H14128 |
| VCFTA | 2027 | 2027 | 0 | VC!I14128 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14105 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14105 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14105 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14105 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14105 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14105 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D14105 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E14105 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F14105 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G14105 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H14105 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I14105 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D14120 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E14120 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F14120 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14120 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14120 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14120 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D14119 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E14119 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| UKVFTA | 2024 | 2024 | 0 | UKV!F14119 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14119 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14119 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14119 |
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14112 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14112 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14112 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14112 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14112 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14112 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14112 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D14107 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E14107 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F14107 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G14107 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H14107 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I14107 |
| RCEP B | 2022 | 2022 | 0 | B!D14107 |
| RCEP B | 2023 | 2023 | 0 | B!E14107 |
| RCEP B | 2024 | 2024 | 0 | B!F14107 |
| RCEP B | 2025 | 2025 | 0 | B!G14107 |
| RCEP B | 2026 | 2026 | 0 | B!H14107 |
| RCEP B | 2027 | 2027 | 0 | B!I14107 |
| RCEP C | 2022 | 2022 | 0 | C!D14107 |
| RCEP C | 2023 | 2023 | 0 | C!E14107 |
| RCEP C | 2024 | 2024 | 0 | C!F14107 |

| FTA | Periodo | Anno | Valore di origine | Fonte |
|---|---|---|---|---|
| RCEP C | 2025 | 2025 | 0 | C!G14107 |
| RCEP C | 2026 | 2026 | 0 | C!H14107 |
| RCEP C | 2027 | 2027 | 0 | C!I14107 |
| RCEP D | 2022 | 2022 | 0 | D!D14106 |
| RCEP D | 2023 | 2023 | 0 | D!E14106 |
| RCEP D | 2024 | 2024 | 0 | D!F14106 |
| RCEP D | 2025 | 2025 | 0 | D!G14106 |
| RCEP D | 2026 | 2026 | 0 | D!H14106 |
| RCEP D | 2027 | 2027 | 0 | D!I14106 |
| RCEP E | 2022 | 2022 | 0 | E!D14110 |
| RCEP E | 2023 | 2023 | 0 | E!E14110 |
| RCEP E | 2024 | 2024 | 0 | E!F14110 |
| RCEP E | 2025 | 2025 | 0 | E!G14110 |
| RCEP E | 2026 | 2026 | 0 | E!H14110 |
| RCEP E | 2027 | 2027 | 0 | E!I14110 |
| RCEP F | 2022 | 2022 | 0 | F!D14107 |
| RCEP F | 2023 | 2023 | 0 | F!E14107 |
| RCEP F | 2024 | 2024 | 0 | F!F14107 |
| RCEP F | 2025 | 2025 | 0 | F!G14107 |
| RCEP F | 2026 | 2026 | 0 | F!H14107 |
| RCEP F | 2027 | 2027 | 0 | F!I14107 |
| VIFTA | 2024 | 2024 | 0 | VI!F13109 |
| VIFTA | 2025 | 2025 | 0 | VI!G13109 |
| VIFTA | 2026 | 2026 | 0 | VI!H13109 |
| VIFTA | 2027 | 2027 | 0 | VI!I13109 |

## 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; 8486.90.23 is distinguished from its siblings by: Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment. | 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. | 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 8486.90.23. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non verificato – controllo necessario |

| Codice di rischio | Livello | Nome del rischio | Descrizione | Dati correlati | Riferimento normativo | Azione consigliata | Stato della verifica |
|---|---|---|---|---|---|---|---|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 8486.90.23 was checked against BT2026 (cell BT2026!N14730), 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.