Vietnam Tariff Intelligence

HS 8486.10.60 detail

HS code	8486.10.60
Description	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 for the manufacture of boules or wafers: / - - Apparatus for growing or pulling monocrystal semiconductor boules
Unit	chiếc
Generated	08/11/2026 10:10:20
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/84861060/

Taxes applicable in 2026

Tariff scheme	Source value	Rate	Legal basis	effective	Source
Ordinary import duty	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14672
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14672
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14672
Excise tax		No data			
Environmental tax		No data			
Export duty		No data			
CPTPP export rate		No data			
EVFTA export rate		No data			
UKVFTA export rate		No data			

Special preferential (FTA) rates – 2026

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
AANZFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
ACFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Consolidated BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Consolidated BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Consolidated BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Consolidated BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Consolidated BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Consolidated BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Annex A)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex B)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex C)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex D)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex E)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Annex F)	0	0%	Consolidated BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Consolidated BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem
VCFTA	0	0%	Consolidated BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Consolidated BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Consolidated BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Consolidated BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Consolidated BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Consolidated BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		No data	No data		S	56/2026/NĐ-CP	No data
VNCU		No data	No data		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	No data

Rate history / phase-down by year

FTA	Period	Year	Source value	Source

ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14029
ATIGA	2022	2022	0	AT!E13970
ATIGA	2023	2023	0	AT!F13970
ATIGA	2024	2024	0	AT!G13970
ATIGA	2025	2025	0	AT!H13970
ATIGA	2026	2026	0	AT!I13970
ATIGA	2027	2027	0	AT!J13970
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14024
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14024
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14024
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14024
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14024
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14024
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14025
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14025
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14025
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14025
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14025
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14025
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14028
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13976
AIFTA	30/12/2022	2022	0	AI!F13984
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13984
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13984
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13984
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13984
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13984

VKFTA	2022	2022	0	VK!E14015
VKFTA	2023	2023	0	VK!F14015
VKFTA	2024	2024	0	VK!G14015
VKFTA	2025	2025	0	VK!H14015
VKFTA	2026	2026	0	VK!I14015
VKFTA	2027	2027	0	VK!J14015
VCFTA	2022	2022	0	VC!D14070
VCFTA	2023	2023	0	VC!E14070
VCFTA	2024	2024	0	VC!F14070
VCFTA	2025	2025	0	VC!G14070
VCFTA	2026	2026	0	VC!H14070
VCFTA	2027	2027	0	VC!I14070
VN-EAEU	2022	2022	0	EAV!D14047
VN-EAEU	2023	2023	0	EAV!E14047
VN-EAEU	2024	2024	0	EAV!F14047
VN-EAEU	2025	2025	0	EAV!G14047
VN-EAEU	2026	2026	0	EAV!H14047
VN-EAEU	2027	2027	0	EAV!I14047
AHKFTA	2022	2022	0	AKH!D14047
AHKFTA	2023	2023	0	AKH!E14047
AHKFTA	2024	2024	0	AKH!F14047
AHKFTA	2025	2025	0	AKH!G14047
AHKFTA	2026	2026	0	AKH!H14047
AHKFTA	2027	2027	0	AKH!I14047
EVFTA	2022	2022	0	EV-NK!D14062
EVFTA	2023	2023	0	EV-NK!E14062
EVFTA	2024	2024	0	EV-NK!F14062

EVFTA	2025	2025	0	EV-NK!G14062
EVFTA	2026	2026	0	EV-NK!H14062
EVFTA	2027	2027	0	EV-NK!I14062
UKVFTA	2022	2022	0	UKV!D14061
UKVFTA	2023	2023	0	UKV!E14061
UKVFTA	2024	2024	0	UKV!F14061
UKVFTA	2025	2025	0	UKV!G14061
UKVFTA	2026	2026	0	UKV!H14061
UKVFTA	2027	2027	0	UKV!I14061
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14054
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14054
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14054
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14054
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14054
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14054
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14054
RCEP A	2022	2022	0	RCEPT-A!D14049
RCEP A	2023	2023	0	RCEPT-A!E14049
RCEP A	2024	2024	0	RCEPT-A!F14049
RCEP A	2025	2025	0	RCEPT-A!G14049
RCEP A	2026	2026	0	RCEPT-A!H14049
RCEP A	2027	2027	0	RCEPT-A!I14049
RCEP B	2022	2022	0	B!D14049
RCEP B	2023	2023	0	B!E14049
RCEP B	2024	2024	0	B!F14049
RCEP B	2025	2025	0	B!G14049
RCEP B	2026	2026	0	B!H14049

RCEP B	2027	2027	0	B!I14049
RCEP C	2022	2022	0	C!D14049
RCEP C	2023	2023	0	C!E14049
RCEP C	2024	2024	0	C!F14049
RCEP C	2025	2025	0	C!G14049
RCEP C	2026	2026	0	C!H14049
RCEP C	2027	2027	0	C!I14049
RCEP D	2022	2022	0	D!D14048
RCEP D	2023	2023	0	D!E14048
RCEP D	2024	2024	0	D!F14048
RCEP D	2025	2025	0	D!G14048
RCEP D	2026	2026	0	D!H14048
RCEP D	2027	2027	0	D!I14048
RCEP E	2022	2022	0	E!D14052
RCEP E	2023	2023	0	E!E14052
RCEP E	2024	2024	0	E!F14052
RCEP E	2025	2025	0	E!G14052
RCEP E	2026	2026	0	E!H14052
RCEP E	2027	2027	0	E!I14052
RCEP F	2022	2022	0	F!D14049
RCEP F	2023	2023	0	F!E14049
RCEP F	2024	2024	0	F!F14049
RCEP F	2025	2025	0	F!G14049
RCEP F	2026	2026	0	F!H14049
RCEP F	2027	2027	0	F!I14049
VIFTA	2024	2024	0	VI!F13051
VIFTA	2025	2025	0	VI!G13051

VIFTA	2026	2026	0	VI!H13051
VIFTA	2027	2027	0	VI!I13051

Advisory & warnings

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8486.10 has 7 lines; 8486.10.60 is distinguished from its siblings by: Apparatus for growing or pulling monocrystal semiconductor boules.	8486.10.10 Apparatus for rapid heating of semiconductor wafers; 8486.10.20 Spin dryers for semiconductor wafer processing; 8486.10.30 Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers; 8486.10.40 Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips; 8486.10.50 Grinding, polishing and lapping machines for processing of semiconductor wafers; 8486.10.90 Other	31/2022/TT-BTC	Verify the distinguishing features; consider an advance classification ruling if uncertain.	Not verified – check required
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.	Not verified – check required
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).	Not verified – check required
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8486.10.60. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8486.10.60 was checked against BT2026 (cell BT2026!N14672), 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.	Checked against the source tariff file

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.