Vietnam Tariff Intelligence

HS 8486.90.28 detail

HS code	8486.90.28
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 / - Parts and accessories: / - - Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits: / - - - Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers
Unit	chiếc
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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/84869028/

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!K14737
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14737
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14737
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
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!E14094
ATIGA	2022	2022	0	AT!E14035
ATIGA	2023	2023	0	AT!F14035
ATIGA	2024	2024	0	AT!G14035
ATIGA	2025	2025	0	AT!H14035
ATIGA	2026	2026	0	AT!I14035
ATIGA	2027	2027	0	AT!J14035
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14089
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14089
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14089
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14089
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14089
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14089
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14090
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14090
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14090
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14090
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14090
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14090
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14093
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14041
AIFTA	30/12/2022	2022	0	AI!F14049
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14049
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14049
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14049
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14049
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14049

VKFTA	2022	2022	0	VK!E14080
VKFTA	2023	2023	0	VK!F14080
VKFTA	2024	2024	0	VK!G14080
VKFTA	2025	2025	0	VK!H14080
VKFTA	2026	2026	0	VK!I14080
VKFTA	2027	2027	0	VK!J14080
VCFTA	2022	2022	0	VC!D14135
VCFTA	2023	2023	0	VC!E14135
VCFTA	2024	2024	0	VC!F14135
VCFTA	2025	2025	0	VC!G14135
VCFTA	2026	2026	0	VC!H14135
VCFTA	2027	2027	0	VC!I14135
VN-EAEU	2022	2022	0	EAV!D14112
VN-EAEU	2023	2023	0	EAV!E14112
VN-EAEU	2024	2024	0	EAV!F14112
VN-EAEU	2025	2025	0	EAV!G14112
VN-EAEU	2026	2026	0	EAV!H14112
VN-EAEU	2027	2027	0	EAV!I14112
AHKFTA	2022	2022	0	AKH!D14112
AHKFTA	2023	2023	0	AKH!E14112
AHKFTA	2024	2024	0	AKH!F14112
AHKFTA	2025	2025	0	AKH!G14112
AHKFTA	2026	2026	0	AKH!H14112
AHKFTA	2027	2027	0	AKH!I14112
EVFTA	2022	2022	0	EV-NK!D14127
EVFTA	2023	2023	0	EV-NK!E14127
EVFTA	2024	2024	0	EV-NK!F14127

EVFTA	2025	2025	0	EV-NK!G14127
EVFTA	2026	2026	0	EV-NK!H14127
EVFTA	2027	2027	0	EV-NK!I14127
UKVFTA	2022	2022	0	UKV!D14126
UKVFTA	2023	2023	0	UKV!E14126
UKVFTA	2024	2024	0	UKV!F14126
UKVFTA	2025	2025	0	UKV!G14126
UKVFTA	2026	2026	0	UKV!H14126
UKVFTA	2027	2027	0	UKV!I14126
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14119
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14119
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14119
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14119
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14119
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14119
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14119
RCEP A	2022	2022	0	RCEPT-A!D14114
RCEP A	2023	2023	0	RCEPT-A!E14114
RCEP A	2024	2024	0	RCEPT-A!F14114
RCEP A	2025	2025	0	RCEPT-A!G14114
RCEP A	2026	2026	0	RCEPT-A!H14114
RCEP A	2027	2027	0	RCEPT-A!I14114
RCEP B	2022	2022	0	B!D14114
RCEP B	2023	2023	0	B!E14114
RCEP B	2024	2024	0	B!F14114
RCEP B	2025	2025	0	B!G14114
RCEP B	2026	2026	0	B!H14114

RCEP B	2027	2027	0	B!I14114
RCEP C	2022	2022	0	C!D14114
RCEP C	2023	2023	0	C!E14114
RCEP C	2024	2024	0	C!F14114
RCEP C	2025	2025	0	C!G14114
RCEP C	2026	2026	0	C!H14114
RCEP C	2027	2027	0	C!I14114
RCEP D	2022	2022	0	D!D14113
RCEP D	2023	2023	0	D!E14113
RCEP D	2024	2024	0	D!F14113
RCEP D	2025	2025	0	D!G14113
RCEP D	2026	2026	0	D!H14113
RCEP D	2027	2027	0	D!I14113
RCEP E	2022	2022	0	E!D14117
RCEP E	2023	2023	0	E!E14117
RCEP E	2024	2024	0	E!F14117
RCEP E	2025	2025	0	E!G14117
RCEP E	2026	2026	0	E!H14117
RCEP E	2027	2027	0	E!I14117
RCEP F	2022	2022	0	F!D14114
RCEP F	2023	2023	0	F!E14114
RCEP F	2024	2024	0	F!F14114
RCEP F	2025	2025	0	F!G14114
RCEP F	2026	2026	0	F!H14114
RCEP F	2027	2027	0	F!I14114
VIFTA	2024	2024	0	VI!F13116
VIFTA	2025	2025	0	VI!G13116

VIFTA	2026	2026	0	VI!H13116
VIFTA	2027	2027	0	VI!I13116

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 8486.90 has 31 lines; 8486.90.28 is distinguished from its siblings by: Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers.	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.	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 8486.90.28. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8486.90.28 was checked against BT2026 (cell BT2026!N14737), 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.