Vietnam Tariff Intelligence

HS 8486.90.35 detail

HS code	8486.90.35
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 flat panel displays: / - - - Of spinners for coating photosensitive emulsions on flat panel display substrates
Unit	chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://mail.vietnamtariff.com/hs-code/84869035/

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!K14745
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14745
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14745
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!E14102
ATIGA	2022	2022	0	AT!E14043
ATIGA	2023	2023	0	AT!F14043
ATIGA	2024	2024	0	AT!G14043
ATIGA	2025	2025	0	AT!H14043
ATIGA	2026	2026	0	AT!I14043
ATIGA	2027	2027	0	AT!J14043
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14097
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14097
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14097
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14097
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14097
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14097
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14098
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14098
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14098
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14098
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14098
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14098
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14101
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14049
AIFTA	30/12/2022	2022	0	AI!F14057
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14057
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14057
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14057
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14057
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14057

VKFTA	2022	2022	0	VK!E14088
VKFTA	2023	2023	0	VK!F14088
VKFTA	2024	2024	0	VK!G14088
VKFTA	2025	2025	0	VK!H14088
VKFTA	2026	2026	0	VK!I14088
VKFTA	2027	2027	0	VK!J14088
VCFTA	2022	2022	0	VC!D14143
VCFTA	2023	2023	0	VC!E14143
VCFTA	2024	2024	0	VC!F14143
VCFTA	2025	2025	0	VC!G14143
VCFTA	2026	2026	0	VC!H14143
VCFTA	2027	2027	0	VC!I14143
VN-EAEU	2022	2022	0	EAV!D14120
VN-EAEU	2023	2023	0	EAV!E14120
VN-EAEU	2024	2024	0	EAV!F14120
VN-EAEU	2025	2025	0	EAV!G14120
VN-EAEU	2026	2026	0	EAV!H14120
VN-EAEU	2027	2027	0	EAV!I14120
AHKFTA	2022	2022	0	AKH!D14120
AHKFTA	2023	2023	0	AKH!E14120
AHKFTA	2024	2024	0	AKH!F14120
AHKFTA	2025	2025	0	AKH!G14120
AHKFTA	2026	2026	0	AKH!H14120
AHKFTA	2027	2027	0	AKH!I14120
EVFTA	2022	2022	0	EV-NK!D14135
EVFTA	2023	2023	0	EV-NK!E14135
EVFTA	2024	2024	0	EV-NK!F14135

EVFTA	2025	2025	0	EV-NK!G14135
EVFTA	2026	2026	0	EV-NK!H14135
EVFTA	2027	2027	0	EV-NK!I14135
UKVFTA	2022	2022	0	UKV!D14134
UKVFTA	2023	2023	0	UKV!E14134
UKVFTA	2024	2024	0	UKV!F14134
UKVFTA	2025	2025	0	UKV!G14134
UKVFTA	2026	2026	0	UKV!H14134
UKVFTA	2027	2027	0	UKV!I14134
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14127
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14127
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14127
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14127
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14127
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14127
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14127
RCEP A	2022	2022	0	RCEPT-A!D14122
RCEP A	2023	2023	0	RCEPT-A!E14122
RCEP A	2024	2024	0	RCEPT-A!F14122
RCEP A	2025	2025	0	RCEPT-A!G14122
RCEP A	2026	2026	0	RCEPT-A!H14122
RCEP A	2027	2027	0	RCEPT-A!I14122
RCEP B	2022	2022	0	B!D14122
RCEP B	2023	2023	0	B!E14122
RCEP B	2024	2024	0	B!F14122
RCEP B	2025	2025	0	B!G14122
RCEP B	2026	2026	0	B!H14122

RCEP B	2027	2027	0	B!I14122
RCEP C	2022	2022	0	C!D14122
RCEP C	2023	2023	0	C!E14122
RCEP C	2024	2024	0	C!F14122
RCEP C	2025	2025	0	C!G14122
RCEP C	2026	2026	0	C!H14122
RCEP C	2027	2027	0	C!I14122
RCEP D	2022	2022	0	D!D14121
RCEP D	2023	2023	0	D!E14121
RCEP D	2024	2024	0	D!F14121
RCEP D	2025	2025	0	D!G14121
RCEP D	2026	2026	0	D!H14121
RCEP D	2027	2027	0	D!I14121
RCEP E	2022	2022	0	E!D14125
RCEP E	2023	2023	0	E!E14125
RCEP E	2024	2024	0	E!F14125
RCEP E	2025	2025	0	E!G14125
RCEP E	2026	2026	0	E!H14125
RCEP E	2027	2027	0	E!I14125
RCEP F	2022	2022	0	F!D14122
RCEP F	2023	2023	0	F!E14122
RCEP F	2024	2024	0	F!F14122
RCEP F	2025	2025	0	F!G14122
RCEP F	2026	2026	0	F!H14122
RCEP F	2027	2027	0	F!I14122
VIFTA	2024	2024	0	VI!F13124
VIFTA	2025	2025	0	VI!G13124

VIFTA	2026	2026	0	VI!H13124
VIFTA	2027	2027	0	VI!I13124

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; 8486.90.35 is distinguished from its siblings by: Of spinners for coating photosensitive emulsions on flat panel display substrates.	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 8486.90.35. 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 8486.90.35 was checked against BT2026 (cell BT2026!N14745), 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.