Vietnam Tariff Intelligence

HS 8486.90.23 detail

HS code	8486.90.23
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 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
Unit	chiếc
Generated	05/11/2026 09:31:14
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/84869023/

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!K14730
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14730
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14730
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!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
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
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
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
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

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; 8486.90.23 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.	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 8486.90.23. 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 8486.90.23 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.	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.