

Detalle del SA 8486.40.60

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Código SA              | 8486.40.60                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Descripción            | 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 specified in Note 11 (C) to this Chapter: / - - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles |
| Unidad                 | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Generado               | 31/10/2026 13:17:54                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Versión de datos       | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Estado de verificación | Datos arancelarios cotejados con el archivo de origen; recomendaciones/correspondencias orientativas; elegibilidad para el TLC no verificada.                                                                                                                                                                                                                                                                                                                                                               |
| Enlace                 | <a href="https://vietnamtariff.com/hs-code/84864060/">https://vietnamtariff.com/hs-code/84864060/</a>                                                                                                                                                                                                                                                                                                                                                                                                       |

Impuestos aplicables en 2026

| Régimen arancelario              | Valor de origen | Arancel               | Base jurídica  | vigente    | Fuente        |
|----------------------------------|-----------------|-----------------------|----------------|------------|---------------|
| Derecho de importación ordinario | 5               | 5%                    | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K14713 |
| Preferencial (NMF)               | 0               | 0%                    | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N14713 |
| IVA                              | 8/10            | 8 / 10 (varios tipos) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14713 |
| Impuesto especial al consumo     |                 | Sin datos             |                |            |               |
| Impuesto ambiental               |                 | Sin datos             |                |            |               |
| Derecho de exportación           |                 | Sin datos             |                |            |               |
| Arancel de exportación CPTPP     |                 | Sin datos             |                |            |               |
| Arancel de exportación EVFTA     |                 | Sin datos             |                |            |               |
| Arancel de exportación UKVFTA    |                 | Sin datos             |                |            |               |

Aranceles preferenciales especiales (TLC) - 2026

| FTA | Valor de origen | Arancel | Base de datos | Periodo | Prueba de origen | Base jurídica | Estado |
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|
|-----|-----------------|---------|---------------|---------|------------------|---------------|--------|

|                |   |    |                            |                                        |                                   |                |            |
|----------------|---|----|----------------------------|----------------------------------------|-----------------------------------|----------------|------------|
| AANZFTA        | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AANZ                              | 121/2022/NĐ-CP | Ad valorem |
| ACFTA          | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | E                                 | 118/2022/NĐ-CP | Ad valorem |
| AHKFTA         | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | AHK                               | 123/2022/NĐ-CP | Ad valorem |
| AIFTA          | 0 | 0% | Arancel consolidado BT2026 | 01/01/2026 - 31/12/2026                | AI                                | 122/2022/NĐ-CP | Ad valorem |
| AJCEP          | 0 | 0% | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027                  | AJ                                | 120/2022/NĐ-CP | Ad valorem |
| AKFTA          | 0 | 0% | Arancel consolidado BT2026 | 2022 - 2027 (một mức cho cả giai đoạn) | AK                                | 119/2022/NĐ-CP | Ad valorem |
| ATIGA          | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | D                                 | 126/2022/NĐ-CP | Ad valorem |
| CPTPP          | 0 | 0% | Arancel consolidado BT2026 | (VI)                                   | CPTPP                             | 115/2022/NĐ-CP | Ad valorem |
| EVFTA          | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 116/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo A) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo B) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo C) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo D) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo E) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| RCEP (Anexo F) | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | RCEP Form / Declaration of origin | 129/2022/NĐ-CP | Ad valorem |
| UKVFTA         | 0 | 0% | Arancel consolidado BT2026 | 2026                                   | EUR.1                             | 117/2022/NĐ-CP | Ad valorem |

|         |   |           |                            |                       |                       |                |            |
|---------|---|-----------|----------------------------|-----------------------|-----------------------|----------------|------------|
| VCFTA   | 0 | 0%        | Arancel consolidado BT2026 | 2026                  | VC                    | 112/2022/NĐ-CP | Ad valorem |
| VJEPA   | 0 | 0%        | Arancel consolidado BT2026 | 01/4/2026 - 31/3/2027 | JV · Form VJ          | 124/2022/NĐ-CP | Ad valorem |
| VKFTA   | 0 | 0%        | Arancel consolidado BT2026 | 2026                  | VK                    | 125/2022/NĐ-CP | Ad valorem |
| VN-EAEU | 0 | 0%        | Arancel consolidado BT2026 | 2026                  | EAV                   | 113/2022/NĐ-CP | Ad valorem |
| VN-LAO  | 0 | 0%        | Arancel consolidado BT2026 |                       | S                     | 206/2025/NĐ-CP | Ad valorem |
| VIFTA   | 0 | 0%        | Arancel consolidado BT2026 | 2026                  | Form VI (verify)      | 131/2024/NĐ-CP | Ad valorem |
| VN-CAM  |   | Sin datos | Sin datos                  |                       | S                     | 56/2026/NĐ-CP  | Sin datos  |
| VNCU    |   | Sin datos | Sin datos                  |                       | VNCB · Form VC (Cuba) | 114/2022/NĐ-CP | Sin datos  |

### Historial de aranceles / desgravación por año

| FTA   | Periodo                                | Año  | Valor de origen | Fuente    |
|-------|----------------------------------------|------|-----------------|-----------|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AC!E14070 |
| ATIGA | 2022                                   | 2022 | 0               | AT!E14011 |
| ATIGA | 2023                                   | 2023 | 0               | AT!F14011 |
| ATIGA | 2024                                   | 2024 | 0               | AT!G14011 |
| ATIGA | 2025                                   | 2025 | 0               | AT!H14011 |
| ATIGA | 2026                                   | 2026 | 0               | AT!I14011 |
| ATIGA | 2027                                   | 2027 | 0               | AT!J14011 |
| AJCEP | 30/12/2022 - 31/3/2023                 | 2022 | 0               | AJ!E14065 |
| AJCEP | 01/4/2023 - 31/3/2024                  | 2023 | 0               | AJ!F14065 |
| AJCEP | 01/4/2024 - 31/3/2025                  | 2024 | 0               | AJ!G14065 |
| AJCEP | 01/4/2025 - 31/3/2026                  | 2025 | 0               | AJ!H14065 |

| FTA     | Periodo                                | Año  | Valor de origen | Fuente      |
|---------|----------------------------------------|------|-----------------|-------------|
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | AJ!I14065   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | AJ!J14065   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0               | VJ!E14066   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0               | VJ!F14066   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0               | VJ!G14066   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0               | VJ!H14066   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0               | VJ!I14066   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0               | VJ!J14066   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AK!F14069   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0               | AANZ!H14017 |
| AIFTA   | 30/12/2022                             | 2022 | 0               | AI!F14025   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0               | AI!G14025   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0               | AI!H14025   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0               | AI!I14025   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0               | AI!J14025   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0               | AI!K14025   |
| VKFTA   | 2022                                   | 2022 | 0               | VK!E14056   |
| VKFTA   | 2023                                   | 2023 | 0               | VK!F14056   |
| VKFTA   | 2024                                   | 2024 | 0               | VK!G14056   |
| VKFTA   | 2025                                   | 2025 | 0               | VK!H14056   |
| VKFTA   | 2026                                   | 2026 | 0               | VK!I14056   |
| VKFTA   | 2027                                   | 2027 | 0               | VK!J14056   |
| VCFTA   | 2022                                   | 2022 | 0               | VC!D14111   |
| VCFTA   | 2023                                   | 2023 | 0               | VC!E14111   |
| VCFTA   | 2024                                   | 2024 | 0               | VC!F14111   |
| VCFTA   | 2025                                   | 2025 | 0               | VC!G14111   |

| FTA     | Periodo | Año  | Valor de origen | Fuente       |
|---------|---------|------|-----------------|--------------|
| VCFTA   | 2026    | 2026 | 0               | VC!H14111    |
| VCFTA   | 2027    | 2027 | 0               | VC!I14111    |
| VN-EAEU | 2022    | 2022 | 0               | EAV!D14088   |
| VN-EAEU | 2023    | 2023 | 0               | EAV!E14088   |
| VN-EAEU | 2024    | 2024 | 0               | EAV!F14088   |
| VN-EAEU | 2025    | 2025 | 0               | EAV!G14088   |
| VN-EAEU | 2026    | 2026 | 0               | EAV!H14088   |
| VN-EAEU | 2027    | 2027 | 0               | EAV!I14088   |
| AHKFTA  | 2022    | 2022 | 0               | AKH!D14088   |
| AHKFTA  | 2023    | 2023 | 0               | AKH!E14088   |
| AHKFTA  | 2024    | 2024 | 0               | AKH!F14088   |
| AHKFTA  | 2025    | 2025 | 0               | AKH!G14088   |
| AHKFTA  | 2026    | 2026 | 0               | AKH!H14088   |
| AHKFTA  | 2027    | 2027 | 0               | AKH!I14088   |
| EVFTA   | 2022    | 2022 | 0               | EV-NK!D14103 |
| EVFTA   | 2023    | 2023 | 0               | EV-NK!E14103 |
| EVFTA   | 2024    | 2024 | 0               | EV-NK!F14103 |
| EVFTA   | 2025    | 2025 | 0               | EV-NK!G14103 |
| EVFTA   | 2026    | 2026 | 0               | EV-NK!H14103 |
| EVFTA   | 2027    | 2027 | 0               | EV-NK!I14103 |
| UKVFTA  | 2022    | 2022 | 0               | UKV!D14102   |
| UKVFTA  | 2023    | 2023 | 0               | UKV!E14102   |
| UKVFTA  | 2024    | 2024 | 0               | UKV!F14102   |
| UKVFTA  | 2025    | 2025 | 0               | UKV!G14102   |
| UKVFTA  | 2026    | 2026 | 0               | UKV!H14102   |
| UKVFTA  | 2027    | 2027 | 0               | UKV!I14102   |

| FTA    | Periodo | Año            | Valor de origen | Fuente         |
|--------|---------|----------------|-----------------|----------------|
| CPTPP  | (I)     | 2021 (DERIVED) | 0               | CPTPP!D14095   |
| CPTPP  | (II)    | 2022 (DERIVED) | 0               | CPTPP!E14095   |
| CPTPP  | (III)   | 2023 (DERIVED) | 0               | CPTPP!F14095   |
| CPTPP  | (IV)    | 2024 (DERIVED) | 0               | CPTPP!G14095   |
| CPTPP  | (V)     | 2025 (DERIVED) | 0               | CPTPP!H14095   |
| CPTPP  | (VI)    | 2026 (DERIVED) | 0               | CPTPP!I14095   |
| CPTPP  | (VII)   | 2027 (DERIVED) | 0               | CPTPP!J14095   |
| RCEP A | 2022    | 2022           | 0               | RCEPT-A!D14090 |
| RCEP A | 2023    | 2023           | 0               | RCEPT-A!E14090 |
| RCEP A | 2024    | 2024           | 0               | RCEPT-A!F14090 |
| RCEP A | 2025    | 2025           | 0               | RCEPT-A!G14090 |
| RCEP A | 2026    | 2026           | 0               | RCEPT-A!H14090 |
| RCEP A | 2027    | 2027           | 0               | RCEPT-A!I14090 |
| RCEP B | 2022    | 2022           | 0               | B!D14090       |
| RCEP B | 2023    | 2023           | 0               | B!E14090       |
| RCEP B | 2024    | 2024           | 0               | B!F14090       |
| RCEP B | 2025    | 2025           | 0               | B!G14090       |
| RCEP B | 2026    | 2026           | 0               | B!H14090       |
| RCEP B | 2027    | 2027           | 0               | B!I14090       |
| RCEP C | 2022    | 2022           | 0               | C!D14090       |
| RCEP C | 2023    | 2023           | 0               | C!E14090       |
| RCEP C | 2024    | 2024           | 0               | C!F14090       |
| RCEP C | 2025    | 2025           | 0               | C!G14090       |
| RCEP C | 2026    | 2026           | 0               | C!H14090       |
| RCEP C | 2027    | 2027           | 0               | C!I14090       |
| RCEP D | 2022    | 2022           | 0               | D!D14089       |

| FTA    | Periodo | Año  | Valor de origen | Fuente    |
|--------|---------|------|-----------------|-----------|
| RCEP D | 2023    | 2023 | 0               | D!E14089  |
| RCEP D | 2024    | 2024 | 0               | D!F14089  |
| RCEP D | 2025    | 2025 | 0               | D!G14089  |
| RCEP D | 2026    | 2026 | 0               | D!H14089  |
| RCEP D | 2027    | 2027 | 0               | D!!14089  |
| RCEP E | 2022    | 2022 | 0               | E!D14093  |
| RCEP E | 2023    | 2023 | 0               | E!E14093  |
| RCEP E | 2024    | 2024 | 0               | E!F14093  |
| RCEP E | 2025    | 2025 | 0               | E!G14093  |
| RCEP E | 2026    | 2026 | 0               | E!H14093  |
| RCEP E | 2027    | 2027 | 0               | E!!14093  |
| RCEP F | 2022    | 2022 | 0               | F!D14090  |
| RCEP F | 2023    | 2023 | 0               | F!E14090  |
| RCEP F | 2024    | 2024 | 0               | F!F14090  |
| RCEP F | 2025    | 2025 | 0               | F!G14090  |
| RCEP F | 2026    | 2026 | 0               | F!H14090  |
| RCEP F | 2027    | 2027 | 0               | F!!14090  |
| VIFTA  | 2024    | 2024 | 0               | VI!F13092 |
| VIFTA  | 2025    | 2025 | 0               | VI!G13092 |
| VIFTA  | 2026    | 2026 | 0               | VI!H13092 |
| VIFTA  | 2027    | 2027 | 0               | VI!!13092 |

Asesoría y advertencias

| Código de riesgo | Nivel | Nombre del riesgo | Descripción | Datos relacionados | Referencia jurídica | Acción recomendada | Estado de verificación |
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|
|------------------|-------|-------------------|-------------|--------------------|---------------------|--------------------|------------------------|

|         |        |                                                            |                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                |                                                                                                 |                                       |
|---------|--------|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-------------------------------------------------------------------------------------------------|---------------------------------------|
| HS-003  | YELLOW | Classification Review Required – similar lines exist       | Subheading 8486.40 has 8 lines; 8486.40.60 is distinguished from its siblings by: Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles. | 8486.40.10 Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices; 8486.40.20 Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices; 8486.40.30 Moulds for manufacture of semiconductor devices; 8486.40.40 Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles; 8486.40.50 Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles; 8486.40.70 Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates | 31/2022/TT-BTC | Verify the distinguishing features; consider an advance classification ruling if uncertain.     | No verificado – requiere comprobación |
| 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.                                  | No verificado – requiere comprobación |
| 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). | No verificado – requiere comprobación |
| TR-004  | GRAY   | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8486.40.60. This does NOT mean there is no risk.                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                | Check the MOIT Trade Remedies Authority database.                                               | No verificado – requiere comprobación |

|        |       |                                |                                                                                                      |  |               |                                                                                                          |                                               |
|--------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 8486.40.60 was checked against BT2026 (cell BT2026!N14713), 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. | Cotejado con el archivo arancelario de origen |
|--------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--|---------------|----------------------------------------------------------------------------------------------------------|-----------------------------------------------|

Este informe es orientativo y se genera a partir de los datos arancelarios de origen y de las reglas de asesoría. No es una resolución aduanera y no confirma la clasificación SA, la elegibilidad para el TLC ni la validez jurídica. El usuario debe verificar con la legislación vigente.