Vietnam Tariff Intelligence

Detalle del SA 8486.90.24

Código SA	8486.90.24
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 / - Parts and accessories: / - - Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits: / - - - Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry etching patterns on semiconductor materials: / - - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools
Unidad	chiếc
Generado	01/11/2026 20:59:44
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	https://vietnamtariff.com/hs-code/84869024/

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!K14732
Preferencial (NMF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14732
IVA	8/10	8 / 10 (varios tipos)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14732
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

FTA	Valor de origen	Arancel	Base de datos	Periodo	Prueba de origen	Base jurídica	Estado
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!E14089
ATIGA	2022	2022	0	AT!E14030
ATIGA	2023	2023	0	AT!F14030
ATIGA	2024	2024	0	AT!G14030
ATIGA	2025	2025	0	AT!H14030
ATIGA	2026	2026	0	AT!I14030
ATIGA	2027	2027	0	AT!J14030

FTA	Periodo	Año	Valor de origen	Fuente
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14084
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14084
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14084
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14084
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14084
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14084
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14085
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14085
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14085
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14085
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14085
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14085
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14088
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14036
AIFTA	30/12/2022	2022	0	AI!F14044
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14044
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14044
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14044
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14044
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14044
VKFTA	2022	2022	0	VK!E14075
VKFTA	2023	2023	0	VK!F14075
VKFTA	2024	2024	0	VK!G14075
VKFTA	2025	2025	0	VK!H14075
VKFTA	2026	2026	0	VK!I14075
VKFTA	2027	2027	0	VK!J14075

FTA	Periodo	Año	Valor de origen	Fuente
VCFTA	2022	2022	0	VC!D14130
VCFTA	2023	2023	0	VC!E14130
VCFTA	2024	2024	0	VC!F14130
VCFTA	2025	2025	0	VC!G14130
VCFTA	2026	2026	0	VC!H14130
VCFTA	2027	2027	0	VC!I14130
VN-EAEU	2022	2022	0	EAV!D14107
VN-EAEU	2023	2023	0	EAV!E14107
VN-EAEU	2024	2024	0	EAV!F14107
VN-EAEU	2025	2025	0	EAV!G14107
VN-EAEU	2026	2026	0	EAV!H14107
VN-EAEU	2027	2027	0	EAV!I14107
AHKFTA	2022	2022	0	AKH!D14107
AHKFTA	2023	2023	0	AKH!E14107
AHKFTA	2024	2024	0	AKH!F14107
AHKFTA	2025	2025	0	AKH!G14107
AHKFTA	2026	2026	0	AKH!H14107
AHKFTA	2027	2027	0	AKH!I14107
EVFTA	2022	2022	0	EV-NK!D14122
EVFTA	2023	2023	0	EV-NK!E14122
EVFTA	2024	2024	0	EV-NK!F14122
EVFTA	2025	2025	0	EV-NK!G14122
EVFTA	2026	2026	0	EV-NK!H14122
EVFTA	2027	2027	0	EV-NK!I14122
UKVFTA	2022	2022	0	UKV!D14121
UKVFTA	2023	2023	0	UKV!E14121

FTA	Periodo	Año	Valor de origen	Fuente
UKVFTA	2024	2024	0	UKV!F14121
UKVFTA	2025	2025	0	UKV!G14121
UKVFTA	2026	2026	0	UKV!H14121
UKVFTA	2027	2027	0	UKV!I14121
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14114
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14114
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14114
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14114
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14114
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14114
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14114
RCEP A	2022	2022	0	RCEPT-A!D14109
RCEP A	2023	2023	0	RCEPT-A!E14109
RCEP A	2024	2024	0	RCEPT-A!F14109
RCEP A	2025	2025	0	RCEPT-A!G14109
RCEP A	2026	2026	0	RCEPT-A!H14109
RCEP A	2027	2027	0	RCEPT-A!I14109
RCEP B	2022	2022	0	B!D14109
RCEP B	2023	2023	0	B!E14109
RCEP B	2024	2024	0	B!F14109
RCEP B	2025	2025	0	B!G14109
RCEP B	2026	2026	0	B!H14109
RCEP B	2027	2027	0	B!I14109
RCEP C	2022	2022	0	C!D14109
RCEP C	2023	2023	0	C!E14109
RCEP C	2024	2024	0	C!F14109

FTA	Periodo	Año	Valor de origen	Fuente
RCEP C	2025	2025	0	C!G14109
RCEP C	2026	2026	0	C!H14109
RCEP C	2027	2027	0	C!I14109
RCEP D	2022	2022	0	D!D14108
RCEP D	2023	2023	0	D!E14108
RCEP D	2024	2024	0	D!F14108
RCEP D	2025	2025	0	D!G14108
RCEP D	2026	2026	0	D!H14108
RCEP D	2027	2027	0	D!I14108
RCEP E	2022	2022	0	E!D14112
RCEP E	2023	2023	0	E!E14112
RCEP E	2024	2024	0	E!F14112
RCEP E	2025	2025	0	E!G14112
RCEP E	2026	2026	0	E!H14112
RCEP E	2027	2027	0	E!I14112
RCEP F	2022	2022	0	F!D14109
RCEP F	2023	2023	0	F!E14109
RCEP F	2024	2024	0	F!F14109
RCEP F	2025	2025	0	F!G14109
RCEP F	2026	2026	0	F!H14109
RCEP F	2027	2027	0	F!I14109
VIFTA	2024	2024	0	VI!F13111
VIFTA	2025	2025	0	VI!G13111
VIFTA	2026	2026	0	VI!H13111
VIFTA	2027	2027	0	VI!I13111

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 8486.90 has 31 lines; 8486.90.24 is distinguished from its siblings by: Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine-tools.	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.	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 8486.90.24. 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 8486.90.24 was checked against BT2026 (cell BT2026!N14732), 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.