Vietnam Tariff Intelligence

# Détail du SH 8486.90.27

| | |
|---|---|
| **Code SH** | 8486.90.27 |
| **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 dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads: / - - - - Other |
| **Unité** | chiếc |
| **Généré le** | 08/11/2026 17:32:50 |
| **Version des données** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Statut de vérification** | Données tarifaires vérifiées par rapport au fichier source ; conseils/correspondances indicatifs ; éligibilité ALE non vérifiée. |
| **Lien** | https://vietnamtariff.com/hs-code/84869027/ |

## Taxes applicables en 2026

| Régime tarifaire | Valeur source | Taux | Base juridique | en vigueur | Source |
|---|---|---|---|---|---|
| Droit d'importation ordinaire | 5 | 5% | 15/2023/QĐ-TTg | 2023-07-15 | BT2026!K14736 |
| Préférentiel (NPF) | 0 | 0% | 26/2023/NĐ-CP | 2023-07-15 | BT2026!N14736 |
| TVA | 8/10 | 8 / 10 (plusieurs taux) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14736 |
| Taxe spéciale de consommation | | Aucune donnée | | | |
| Taxe environnementale | | Aucune donnée | | | |
| Droit d'exportation | | Aucune donnée | | | |
| Taux à l'exportation CPTPP | | Aucune donnée | | | |
| Taux à l'exportation EVFTA | | Aucune donnée | | | |
| Taux à l'exportation UKVFTA | | Aucune donnée | | | |

## Taux préférentiels spéciaux (ALE) – 2026

| FTA | Valeur source | Taux | Base des données | Période | Preuve de l'origine | Base juridique | Statut |
|---|---|---|---|---|---|---|---|

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

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

## Historique des taux / démantèlement par année

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| ACFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AC!E14093 |
| ATIGA | 2022 | 2022 | 0 | AT!E14034 |
| ATIGA | 2023 | 2023 | 0 | AT!F14034 |
| ATIGA | 2024 | 2024 | 0 | AT!G14034 |
| ATIGA | 2025 | 2025 | 0 | AT!H14034 |
| ATIGA | 2026 | 2026 | 0 | AT!I14034 |
| ATIGA | 2027 | 2027 | 0 | AT!J14034 |
| AJCEP | 30/12/2022 - 31/3/2023 | 2022 | 0 | AJ!E14088 |
| AJCEP | 01/4/2023 - 31/3/2024 | 2023 | 0 | AJ!F14088 |
| AJCEP | 01/4/2024 - 31/3/2025 | 2024 | 0 | AJ!G14088 |
| AJCEP | 01/4/2025 - 31/3/2026 | 2025 | 0 | AJ!H14088 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| AJCEP | 01/4/2026 - 31/3/2027 | 2026 | 0 | AJ!I14088 |
| AJCEP | 01/4/2027 - 31/3/2028 | 2027 | 0 | AJ!J14088 |
| VJEPA | 30/12/2022 - 31/3/2023 | 2022 | 0 | VJ!E14089 |
| VJEPA | 01/4/2023 - 31/3/2024 | 2023 | 0 | VJ!F14089 |
| VJEPA | 01/4/2024 - 31/3/2025 | 2024 | 0 | VJ!G14089 |
| VJEPA | 01/4/2025 - 31/3/2026 | 2025 | 0 | VJ!H14089 |
| VJEPA | 01/4/2026 - 31/3/2027 | 2026 | 0 | VJ!I14089 |
| VJEPA | 01/4/2027 - 31/3/2028 | 2027 | 0 | VJ!J14089 |
| AKFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AK!F14092 |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) | | 0 | AANZ!H14040 |
| AIFTA | 30/12/2022 | 2022 | 0 | AI!F14048 |
| AIFTA | 31/12/2022 - 30/12/2023 | 2023 | 0 | AI!G14048 |
| AIFTA | 31/12/2023 - 30/12/2024 | 2024 | 0 | AI!H14048 |
| AIFTA | 31/12/2024 - 31/12/2025 | 2025 | 0 | AI!I14048 |
| AIFTA | 01/01/2026 - 31/12/2026 | 2026 | 0 | AI!J14048 |
| AIFTA | 01/01/2027 - 31/12/2027 | 2027 | 0 | AI!K14048 |
| VKFTA | 2022 | 2022 | 0 | VK!E14079 |
| VKFTA | 2023 | 2023 | 0 | VK!F14079 |
| VKFTA | 2024 | 2024 | 0 | VK!G14079 |
| VKFTA | 2025 | 2025 | 0 | VK!H14079 |
| VKFTA | 2026 | 2026 | 0 | VK!I14079 |
| VKFTA | 2027 | 2027 | 0 | VK!J14079 |
| VCFTA | 2022 | 2022 | 0 | VC!D14134 |
| VCFTA | 2023 | 2023 | 0 | VC!E14134 |
| VCFTA | 2024 | 2024 | 0 | VC!F14134 |
| VCFTA | 2025 | 2025 | 0 | VC!G14134 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| VCFTA | 2026 | 2026 | 0 | VC!H14134 |
| VCFTA | 2027 | 2027 | 0 | VC!I14134 |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14111 |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14111 |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14111 |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14111 |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14111 |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14111 |
| AHKFTA | 2022 | 2022 | 0 | AKH!D14111 |
| AHKFTA | 2023 | 2023 | 0 | AKH!E14111 |
| AHKFTA | 2024 | 2024 | 0 | AKH!F14111 |
| AHKFTA | 2025 | 2025 | 0 | AKH!G14111 |
| AHKFTA | 2026 | 2026 | 0 | AKH!H14111 |
| AHKFTA | 2027 | 2027 | 0 | AKH!I14111 |
| EVFTA | 2022 | 2022 | 0 | EV-NK!D14126 |
| EVFTA | 2023 | 2023 | 0 | EV-NK!E14126 |
| EVFTA | 2024 | 2024 | 0 | EV-NK!F14126 |
| EVFTA | 2025 | 2025 | 0 | EV-NK!G14126 |
| EVFTA | 2026 | 2026 | 0 | EV-NK!H14126 |
| EVFTA | 2027 | 2027 | 0 | EV-NK!I14126 |
| UKVFTA | 2022 | 2022 | 0 | UKV!D14125 |
| UKVFTA | 2023 | 2023 | 0 | UKV!E14125 |
| UKVFTA | 2024 | 2024 | 0 | UKV!F14125 |
| UKVFTA | 2025 | 2025 | 0 | UKV!G14125 |
| UKVFTA | 2026 | 2026 | 0 | UKV!H14125 |
| UKVFTA | 2027 | 2027 | 0 | UKV!I14125 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| CPTPP | (I) | 2021 (DERIVED) | 0 | CPTPP!D14118 |
| CPTPP | (II) | 2022 (DERIVED) | 0 | CPTPP!E14118 |
| CPTPP | (III) | 2023 (DERIVED) | 0 | CPTPP!F14118 |
| CPTPP | (IV) | 2024 (DERIVED) | 0 | CPTPP!G14118 |
| CPTPP | (V) | 2025 (DERIVED) | 0 | CPTPP!H14118 |
| CPTPP | (VI) | 2026 (DERIVED) | 0 | CPTPP!I14118 |
| CPTPP | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14118 |
| RCEP A | 2022 | 2022 | 0 | RCEPT-A!D14113 |
| RCEP A | 2023 | 2023 | 0 | RCEPT-A!E14113 |
| RCEP A | 2024 | 2024 | 0 | RCEPT-A!F14113 |
| RCEP A | 2025 | 2025 | 0 | RCEPT-A!G14113 |
| RCEP A | 2026 | 2026 | 0 | RCEPT-A!H14113 |
| RCEP A | 2027 | 2027 | 0 | RCEPT-A!I14113 |
| RCEP B | 2022 | 2022 | 0 | B!D14113 |
| RCEP B | 2023 | 2023 | 0 | B!E14113 |
| RCEP B | 2024 | 2024 | 0 | B!F14113 |
| RCEP B | 2025 | 2025 | 0 | B!G14113 |
| RCEP B | 2026 | 2026 | 0 | B!H14113 |
| RCEP B | 2027 | 2027 | 0 | B!I14113 |
| RCEP C | 2022 | 2022 | 0 | C!D14113 |
| RCEP C | 2023 | 2023 | 0 | C!E14113 |
| RCEP C | 2024 | 2024 | 0 | C!F14113 |
| RCEP C | 2025 | 2025 | 0 | C!G14113 |
| RCEP C | 2026 | 2026 | 0 | C!H14113 |
| RCEP C | 2027 | 2027 | 0 | C!I14113 |
| RCEP D | 2022 | 2022 | 0 | D!D14112 |

| FTA | Période | Année | Valeur source | Source |
|---|---|---|---|---|
| RCEP D | 2023 | 2023 | 0 | D!E14112 |
| RCEP D | 2024 | 2024 | 0 | D!F14112 |
| RCEP D | 2025 | 2025 | 0 | D!G14112 |
| RCEP D | 2026 | 2026 | 0 | D!H14112 |
| RCEP D | 2027 | 2027 | 0 | D!I14112 |
| RCEP E | 2022 | 2022 | 0 | E!D14116 |
| RCEP E | 2023 | 2023 | 0 | E!E14116 |
| RCEP E | 2024 | 2024 | 0 | E!F14116 |
| RCEP E | 2025 | 2025 | 0 | E!G14116 |
| RCEP E | 2026 | 2026 | 0 | E!H14116 |
| RCEP E | 2027 | 2027 | 0 | E!I14116 |
| RCEP F | 2022 | 2022 | 0 | F!D14113 |
| RCEP F | 2023 | 2023 | 0 | F!E14113 |
| RCEP F | 2024 | 2024 | 0 | F!F14113 |
| RCEP F | 2025 | 2025 | 0 | F!G14113 |
| RCEP F | 2026 | 2026 | 0 | F!H14113 |
| RCEP F | 2027 | 2027 | 0 | F!I14113 |
| VIFTA | 2024 | 2024 | 0 | VI!F13115 |
| VIFTA | 2025 | 2025 | 0 | VI!G13115 |
| VIFTA | 2026 | 2026 | 0 | VI!H13115 |
| VIFTA | 2027 | 2027 | 0 | VI!I13115 |

## Conseils et avertissements

| Code de risque | Niveau | Nom du risque | Description | Données liées | Référence juridique | Action recommandée | Statut de vérification |
|---|---|---|---|---|---|---|---|

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| HS-003 | YELLOW | Classification Review Required – similar lines exist | Subheading 8486.90 has 31 lines; 8486.90.27 is distinguished from its siblings by: Other. | 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. | Non vérifié – contrôle nécessaire |
| 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. | Non vérifié – contrôle nécessaire |
| 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). | Non vérifié – contrôle nécessaire |
| TR-004 | GRAY | Not Assessed – Additional Regulatory Verification Required | The source file records no trade remedy for 8486.90.27. This does NOT mean there is no risk. | | | Check the MOIT Trade Remedies Authority database. | Non vérifié – contrôle nécessaire |
| DQ-001 | GREEN | MFN rate present in the source | The MFN rate 0% for 8486.90.27 was checked against BT2026 (cell BT2026!N14736), 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. | Vérifié par rapport au fichier tarifaire source |

Ce rapport est fourni à titre indicatif ; il est généré à partir des données tarifaires source et des règles de conseil. Il ne constitue pas une décision douanière et ne confirme ni le classement SH, ni l'éligibilité à un ALE, ni la validité juridique. L'utilisateur doit vérifier au regard de la législation en vigueur.