

## HS 8486.10.10 detail

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>HS code</b>             | 8486.10.10                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Description</b>         | 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 for the manufacture of boules or wafers: / - - Apparatus for rapid heating of semiconductor wafers |
| <b>Unit</b>                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Generated</b>           | 31/10/2026 21:42:36                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Data version</b>        | 2026.04.05 - BIEU THUE XNK 2026.04.05.xlsx                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Verification status</b> | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.                                                                                                                                                                                                                                                                                                            |
| <b>Link</b>                | <a href="https://vietnamtariff.com/hs-code/84861010/">https://vietnamtariff.com/hs-code/84861010/</a>                                                                                                                                                                                                                                                                                                                 |

### 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!K14667 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N14667 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14667 |
| 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 |

| FTA            | Source value | Rate    | Data basis          | Period                                 | Proof of origin                   | Legal basis    | Status     |
|----------------|--------------|---------|---------------------|----------------------------------------|-----------------------------------|----------------|------------|
| 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!E14024 |

| FTA     | Period                                 | Year | Source value | Source      |
|---------|----------------------------------------|------|--------------|-------------|
| ATIGA   | 2022                                   | 2022 | 0            | AT!E13965   |
| ATIGA   | 2023                                   | 2023 | 0            | AT!F13965   |
| ATIGA   | 2024                                   | 2024 | 0            | AT!G13965   |
| ATIGA   | 2025                                   | 2025 | 0            | AT!H13965   |
| ATIGA   | 2026                                   | 2026 | 0            | AT!I13965   |
| ATIGA   | 2027                                   | 2027 | 0            | AT!J13965   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | AJ!E14019   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | AJ!F14019   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | AJ!G14019   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | AJ!H14019   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | AJ!I14019   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | AJ!J14019   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0            | VJ!E14020   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0            | VJ!F14020   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0            | VJ!G14020   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0            | VJ!H14020   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0            | VJ!I14020   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0            | VJ!J14020   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AK!F14023   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0            | AANZ!H13971 |
| AIFTA   | 30/12/2022                             | 2022 | 0            | AI!F13979   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0            | AI!G13979   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0            | AI!H13979   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0            | AI!I13979   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0            | AI!J13979   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0            | AI!K13979   |

| FTA     | Period | Year | Source value | Source       |
|---------|--------|------|--------------|--------------|
| VKFTA   | 2022   | 2022 | 0            | VK!E14010    |
| VKFTA   | 2023   | 2023 | 0            | VK!F14010    |
| VKFTA   | 2024   | 2024 | 0            | VK!G14010    |
| VKFTA   | 2025   | 2025 | 0            | VK!H14010    |
| VKFTA   | 2026   | 2026 | 0            | VK!I14010    |
| VKFTA   | 2027   | 2027 | 0            | VK!J14010    |
| VCFTA   | 2022   | 2022 | 0            | VC!D14065    |
| VCFTA   | 2023   | 2023 | 0            | VC!E14065    |
| VCFTA   | 2024   | 2024 | 0            | VC!F14065    |
| VCFTA   | 2025   | 2025 | 0            | VC!G14065    |
| VCFTA   | 2026   | 2026 | 0            | VC!H14065    |
| VCFTA   | 2027   | 2027 | 0            | VC!I14065    |
| VN-EAEU | 2022   | 2022 | 0            | EAV!D14042   |
| VN-EAEU | 2023   | 2023 | 0            | EAV!E14042   |
| VN-EAEU | 2024   | 2024 | 0            | EAV!F14042   |
| VN-EAEU | 2025   | 2025 | 0            | EAV!G14042   |
| VN-EAEU | 2026   | 2026 | 0            | EAV!H14042   |
| VN-EAEU | 2027   | 2027 | 0            | EAV!I14042   |
| AHKFTA  | 2022   | 2022 | 0            | AKH!D14042   |
| AHKFTA  | 2023   | 2023 | 0            | AKH!E14042   |
| AHKFTA  | 2024   | 2024 | 0            | AKH!F14042   |
| AHKFTA  | 2025   | 2025 | 0            | AKH!G14042   |
| AHKFTA  | 2026   | 2026 | 0            | AKH!H14042   |
| AHKFTA  | 2027   | 2027 | 0            | AKH!I14042   |
| EVFTA   | 2022   | 2022 | 0            | EV-NK!D14057 |
| EVFTA   | 2023   | 2023 | 0            | EV-NK!E14057 |

| FTA    | Period | Year           | Source value | Source         |
|--------|--------|----------------|--------------|----------------|
| EVFTA  | 2024   | 2024           | 0            | EV-NK!F14057   |
| EVFTA  | 2025   | 2025           | 0            | EV-NK!G14057   |
| EVFTA  | 2026   | 2026           | 0            | EV-NK!H14057   |
| EVFTA  | 2027   | 2027           | 0            | EV-NK!I14057   |
| UKVFTA | 2022   | 2022           | 0            | UKV!D14056     |
| UKVFTA | 2023   | 2023           | 0            | UKV!E14056     |
| UKVFTA | 2024   | 2024           | 0            | UKV!F14056     |
| UKVFTA | 2025   | 2025           | 0            | UKV!G14056     |
| UKVFTA | 2026   | 2026           | 0            | UKV!H14056     |
| UKVFTA | 2027   | 2027           | 0            | UKV!I14056     |
| CPTPP  | (I)    | 2021 (DERIVED) | 0            | CPTPP!D14049   |
| CPTPP  | (II)   | 2022 (DERIVED) | 0            | CPTPP!E14049   |
| CPTPP  | (III)  | 2023 (DERIVED) | 0            | CPTPP!F14049   |
| CPTPP  | (IV)   | 2024 (DERIVED) | 0            | CPTPP!G14049   |
| CPTPP  | (V)    | 2025 (DERIVED) | 0            | CPTPP!H14049   |
| CPTPP  | (VI)   | 2026 (DERIVED) | 0            | CPTPP!I14049   |
| CPTPP  | (VII)  | 2027 (DERIVED) | 0            | CPTPP!J14049   |
| RCEP A | 2022   | 2022           | 0            | RCEPT-A!D14044 |
| RCEP A | 2023   | 2023           | 0            | RCEPT-A!E14044 |
| RCEP A | 2024   | 2024           | 0            | RCEPT-A!F14044 |
| RCEP A | 2025   | 2025           | 0            | RCEPT-A!G14044 |
| RCEP A | 2026   | 2026           | 0            | RCEPT-A!H14044 |
| RCEP A | 2027   | 2027           | 0            | RCEPT-A!I14044 |
| RCEP B | 2022   | 2022           | 0            | B!D14044       |
| RCEP B | 2023   | 2023           | 0            | B!E14044       |
| RCEP B | 2024   | 2024           | 0            | B!F14044       |

| FTA    | Period | Year | Source value | Source   |
|--------|--------|------|--------------|----------|
| RCEP B | 2025   | 2025 | 0            | B!G14044 |
| RCEP B | 2026   | 2026 | 0            | B!H14044 |
| RCEP B | 2027   | 2027 | 0            | B!I14044 |
| RCEP C | 2022   | 2022 | 0            | C!D14044 |
| RCEP C | 2023   | 2023 | 0            | C!E14044 |
| RCEP C | 2024   | 2024 | 0            | C!F14044 |
| RCEP C | 2025   | 2025 | 0            | C!G14044 |
| RCEP C | 2026   | 2026 | 0            | C!H14044 |
| RCEP C | 2027   | 2027 | 0            | C!I14044 |
| RCEP D | 2022   | 2022 | 0            | D!D14043 |
| RCEP D | 2023   | 2023 | 0            | D!E14043 |
| RCEP D | 2024   | 2024 | 0            | D!F14043 |
| RCEP D | 2025   | 2025 | 0            | D!G14043 |
| RCEP D | 2026   | 2026 | 0            | D!H14043 |
| RCEP D | 2027   | 2027 | 0            | D!I14043 |
| RCEP E | 2022   | 2022 | 0            | E!D14047 |
| RCEP E | 2023   | 2023 | 0            | E!E14047 |
| RCEP E | 2024   | 2024 | 0            | E!F14047 |
| RCEP E | 2025   | 2025 | 0            | E!G14047 |
| RCEP E | 2026   | 2026 | 0            | E!H14047 |
| RCEP E | 2027   | 2027 | 0            | E!I14047 |
| RCEP F | 2022   | 2022 | 0            | F!D14044 |
| RCEP F | 2023   | 2023 | 0            | F!E14044 |
| RCEP F | 2024   | 2024 | 0            | F!F14044 |
| RCEP F | 2025   | 2025 | 0            | F!G14044 |
| RCEP F | 2026   | 2026 | 0            | F!H14044 |

| FTA    | Period | Year | Source value | Source    |
|--------|--------|------|--------------|-----------|
| RCEP F | 2027   | 2027 | 0            | FI14044   |
| VIFTA  | 2024   | 2024 | 0            | VI1F13046 |
| VIFTA  | 2025   | 2025 | 0            | VI1G13046 |
| VIFTA  | 2026   | 2026 | 0            | VI1H13046 |
| VIFTA  | 2027   | 2027 | 0            | VI1I13046 |

## 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 8486.10 has 7 lines; 8486.10.10 is distinguished from its siblings by: Apparatus for rapid heating of semiconductor wafers. | 8486.10.20 Spin dryers for semiconductor wafer processing; 8486.10.30 Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers; 8486.10.40 Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips; 8486.10.50 Grinding, polishing and lapping machines for processing of semiconductor wafers; 8486.10.60 Apparatus for growing or pulling monocrystal semiconductor boules; 8486.10.90 Other | 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 8486.10.10. 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 8486.10.10 was checked against BT2026 (cell BT2026!N14667), 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.