Vietnam Tariff Intelligence

HS 8486.90.21 detail

HS code	8486.90.21
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 chemical vapour deposition apparatus for semiconductor production
Unit	chiếc
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Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/84869021/

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!K14728
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14728
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14728
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

FTA	Source value	Rate	Data basis	Period	Proof of origin	Legal basis	Status
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!E14085
ATIGA	2022	2022	0	AT!E14026
ATIGA	2023	2023	0	AT!F14026
ATIGA	2024	2024	0	AT!G14026
ATIGA	2025	2025	0	AT!H14026
ATIGA	2026	2026	0	AT!I14026
ATIGA	2027	2027	0	AT!J14026
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14080
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14080
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14080
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14080
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14080
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14080
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14081
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14081
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14081
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14081
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14081
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14081
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14084
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14032
AIFTA	30/12/2022	2022	0	AI!F14040
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14040
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14040
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14040
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14040
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14040

VKFTA	2022	2022	0	VK!E14071
VKFTA	2023	2023	0	VK!F14071
VKFTA	2024	2024	0	VK!G14071
VKFTA	2025	2025	0	VK!H14071
VKFTA	2026	2026	0	VK!I14071
VKFTA	2027	2027	0	VK!J14071
VCFTA	2022	2022	0	VC!D14126
VCFTA	2023	2023	0	VC!E14126
VCFTA	2024	2024	0	VC!F14126
VCFTA	2025	2025	0	VC!G14126
VCFTA	2026	2026	0	VC!H14126
VCFTA	2027	2027	0	VC!I14126
VN-EAEU	2022	2022	0	EAV!D14103
VN-EAEU	2023	2023	0	EAV!E14103
VN-EAEU	2024	2024	0	EAV!F14103
VN-EAEU	2025	2025	0	EAV!G14103
VN-EAEU	2026	2026	0	EAV!H14103
VN-EAEU	2027	2027	0	EAV!I14103
AHKFTA	2022	2022	0	AKH!D14103
AHKFTA	2023	2023	0	AKH!E14103
AHKFTA	2024	2024	0	AKH!F14103
AHKFTA	2025	2025	0	AKH!G14103
AHKFTA	2026	2026	0	AKH!H14103
AHKFTA	2027	2027	0	AKH!I14103
EVFTA	2022	2022	0	EV-NK!D14118
EVFTA	2023	2023	0	EV-NK!E14118
EVFTA	2024	2024	0	EV-NK!F14118

EVFTA	2025	2025	0	EV-NK!G14118
EVFTA	2026	2026	0	EV-NK!H14118
EVFTA	2027	2027	0	EV-NK!I14118
UKVFTA	2022	2022	0	UKV!D14117
UKVFTA	2023	2023	0	UKV!E14117
UKVFTA	2024	2024	0	UKV!F14117
UKVFTA	2025	2025	0	UKV!G14117
UKVFTA	2026	2026	0	UKV!H14117
UKVFTA	2027	2027	0	UKV!I14117
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14110
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14110
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14110
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14110
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14110
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14110
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14110
RCEP A	2022	2022	0	RCEPT-A!D14105
RCEP A	2023	2023	0	RCEPT-A!E14105
RCEP A	2024	2024	0	RCEPT-A!F14105
RCEP A	2025	2025	0	RCEPT-A!G14105
RCEP A	2026	2026	0	RCEPT-A!H14105
RCEP A	2027	2027	0	RCEPT-A!I14105
RCEP B	2022	2022	0	B!D14105
RCEP B	2023	2023	0	B!E14105
RCEP B	2024	2024	0	B!F14105
RCEP B	2025	2025	0	B!G14105
RCEP B	2026	2026	0	B!H14105

RCEP B	2027	2027	0	B!I14105
RCEP C	2022	2022	0	C!D14105
RCEP C	2023	2023	0	C!E14105
RCEP C	2024	2024	0	C!F14105
RCEP C	2025	2025	0	C!G14105
RCEP C	2026	2026	0	C!H14105
RCEP C	2027	2027	0	C!I14105
RCEP D	2022	2022	0	D!D14104
RCEP D	2023	2023	0	D!E14104
RCEP D	2024	2024	0	D!F14104
RCEP D	2025	2025	0	D!G14104
RCEP D	2026	2026	0	D!H14104
RCEP D	2027	2027	0	D!I14104
RCEP E	2022	2022	0	E!D14108
RCEP E	2023	2023	0	E!E14108
RCEP E	2024	2024	0	E!F14108
RCEP E	2025	2025	0	E!G14108
RCEP E	2026	2026	0	E!H14108
RCEP E	2027	2027	0	E!I14108
RCEP F	2022	2022	0	F!D14105
RCEP F	2023	2023	0	F!E14105
RCEP F	2024	2024	0	F!F14105
RCEP F	2025	2025	0	F!G14105
RCEP F	2026	2026	0	F!H14105
RCEP F	2027	2027	0	F!I14105
VIFTA	2024	2024	0	VI!F13107
VIFTA	2025	2025	0	VI!G13107

VIFTA	2026	2026	0	VI!H13107
VIFTA	2027	2027	0	VI!I13107

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; 8486.90.21 is distinguished from its siblings by: Of chemical vapour deposition apparatus for semiconductor production.	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 8486.90.21. 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 8486.90.21 was checked against BT2026 (cell BT2026!N14728), 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.