Vietnam Tariff Intelligence

HS 8486.90.25 detail

HS code	8486.90.25
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 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: / - - - - Other
Unit	chiếc
Generated	01/11/2026 04:52:28
Data version	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Verification status	Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified.
Link	https://vietnamtariff.com/hs-code/84869025/

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!K14733
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14733
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14733
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
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!E14090
ATIGA	2022	2022	0	AT!E14031
ATIGA	2023	2023	0	AT!F14031
ATIGA	2024	2024	0	AT!G14031
ATIGA	2025	2025	0	AT!H14031
ATIGA	2026	2026	0	AT!I14031
ATIGA	2027	2027	0	AT!J14031
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14085
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14085
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14085
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14085
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14085
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14085
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14086
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14086
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14086
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14086
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14086
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14086
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14089
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14037
AIFTA	30/12/2022	2022	0	AI!F14045
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14045
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14045
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14045
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14045
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14045

VKFTA	2022	2022	0	VK!E14076
VKFTA	2023	2023	0	VK!F14076
VKFTA	2024	2024	0	VK!G14076
VKFTA	2025	2025	0	VK!H14076
VKFTA	2026	2026	0	VK!I14076
VKFTA	2027	2027	0	VK!J14076
VCFTA	2022	2022	0	VC!D14131
VCFTA	2023	2023	0	VC!E14131
VCFTA	2024	2024	0	VC!F14131
VCFTA	2025	2025	0	VC!G14131
VCFTA	2026	2026	0	VC!H14131
VCFTA	2027	2027	0	VC!I14131
VN-EAEU	2022	2022	0	EAV!D14108
VN-EAEU	2023	2023	0	EAV!E14108
VN-EAEU	2024	2024	0	EAV!F14108
VN-EAEU	2025	2025	0	EAV!G14108
VN-EAEU	2026	2026	0	EAV!H14108
VN-EAEU	2027	2027	0	EAV!I14108
AHKFTA	2022	2022	0	AKH!D14108
AHKFTA	2023	2023	0	AKH!E14108
AHKFTA	2024	2024	0	AKH!F14108
AHKFTA	2025	2025	0	AKH!G14108
AHKFTA	2026	2026	0	AKH!H14108
AHKFTA	2027	2027	0	AKH!I14108
EVFTA	2022	2022	0	EV-NK!D14123
EVFTA	2023	2023	0	EV-NK!E14123
EVFTA	2024	2024	0	EV-NK!F14123

EVFTA	2025	2025	0	EV-NK!G14123
EVFTA	2026	2026	0	EV-NK!H14123
EVFTA	2027	2027	0	EV-NK!I14123
UKVFTA	2022	2022	0	UKV!D14122
UKVFTA	2023	2023	0	UKV!E14122
UKVFTA	2024	2024	0	UKV!F14122
UKVFTA	2025	2025	0	UKV!G14122
UKVFTA	2026	2026	0	UKV!H14122
UKVFTA	2027	2027	0	UKV!I14122
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14115
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14115
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14115
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14115
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14115
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14115
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14115
RCEP A	2022	2022	0	RCEPT-A!D14110
RCEP A	2023	2023	0	RCEPT-A!E14110
RCEP A	2024	2024	0	RCEPT-A!F14110
RCEP A	2025	2025	0	RCEPT-A!G14110
RCEP A	2026	2026	0	RCEPT-A!H14110
RCEP A	2027	2027	0	RCEPT-A!I14110
RCEP B	2022	2022	0	B!D14110
RCEP B	2023	2023	0	B!E14110
RCEP B	2024	2024	0	B!F14110
RCEP B	2025	2025	0	B!G14110
RCEP B	2026	2026	0	B!H14110

RCEP B	2027	2027	0	B!I14110
RCEP C	2022	2022	0	C!D14110
RCEP C	2023	2023	0	C!E14110
RCEP C	2024	2024	0	C!F14110
RCEP C	2025	2025	0	C!G14110
RCEP C	2026	2026	0	C!H14110
RCEP C	2027	2027	0	C!I14110
RCEP D	2022	2022	0	D!D14109
RCEP D	2023	2023	0	D!E14109
RCEP D	2024	2024	0	D!F14109
RCEP D	2025	2025	0	D!G14109
RCEP D	2026	2026	0	D!H14109
RCEP D	2027	2027	0	D!I14109
RCEP E	2022	2022	0	E!D14113
RCEP E	2023	2023	0	E!E14113
RCEP E	2024	2024	0	E!F14113
RCEP E	2025	2025	0	E!G14113
RCEP E	2026	2026	0	E!H14113
RCEP E	2027	2027	0	E!I14113
RCEP F	2022	2022	0	F!D14110
RCEP F	2023	2023	0	F!E14110
RCEP F	2024	2024	0	F!F14110
RCEP F	2025	2025	0	F!G14110
RCEP F	2026	2026	0	F!H14110
RCEP F	2027	2027	0	F!I14110
VIFTA	2024	2024	0	VI!F13112
VIFTA	2025	2025	0	VI!G13112

VIFTA	2026	2026	0	VI!H13112
VIFTA	2027	2027	0	VI!I13112

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; 8486.90.25 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.	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 8486.90.25. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Not verified – check required
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8486.90.25 was checked against BT2026 (cell BT2026!N14733), 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.