Vietnam Tariff Intelligence

HS 8486.90.27 detail

HS code	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
Unit	chiếc
Generated	03/11/2026 04:14:28
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/84869027/

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!K14736
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14736
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14736
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!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
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
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
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
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

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; 8486.90.27 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.	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 8486.90.27. 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 8486.90.27 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.	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.