Vietnam Tariff Intelligence

HS 8486.20.59 detail

HS code	8486.20.59
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 / - Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits: / - - Equipment for developing exposed wafers: / - - - Other
Unit	chiếc
Generated	09/11/2026 11:16:47
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/84862059/

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!K14694
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14694
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14694
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!E14051
ATIGA	2022	2022	0	AT!E13992
ATIGA	2023	2023	0	AT!F13992
ATIGA	2024	2024	0	AT!G13992
ATIGA	2025	2025	0	AT!H13992
ATIGA	2026	2026	0	AT!I13992
ATIGA	2027	2027	0	AT!J13992
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14046
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14046
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14046
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14046
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14046
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14046
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14047
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14047
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14047
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14047
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14047
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14047
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14050
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13998
AIFTA	30/12/2022	2022	0	AI!F14006
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14006
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14006
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14006
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14006
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14006

VKFTA	2022	2022	0	VK!E14037
VKFTA	2023	2023	0	VK!F14037
VKFTA	2024	2024	0	VK!G14037
VKFTA	2025	2025	0	VK!H14037
VKFTA	2026	2026	0	VK!I14037
VKFTA	2027	2027	0	VK!J14037
VCFTA	2022	2022	0	VC!D14092
VCFTA	2023	2023	0	VC!E14092
VCFTA	2024	2024	0	VC!F14092
VCFTA	2025	2025	0	VC!G14092
VCFTA	2026	2026	0	VC!H14092
VCFTA	2027	2027	0	VC!I14092
VN-EAEU	2022	2022	0	EAV!D14069
VN-EAEU	2023	2023	0	EAV!E14069
VN-EAEU	2024	2024	0	EAV!F14069
VN-EAEU	2025	2025	0	EAV!G14069
VN-EAEU	2026	2026	0	EAV!H14069
VN-EAEU	2027	2027	0	EAV!I14069
AHKFTA	2022	2022	0	AKH!D14069
AHKFTA	2023	2023	0	AKH!E14069
AHKFTA	2024	2024	0	AKH!F14069
AHKFTA	2025	2025	0	AKH!G14069
AHKFTA	2026	2026	0	AKH!H14069
AHKFTA	2027	2027	0	AKH!I14069
EVFTA	2022	2022	0	EV-NK!D14084
EVFTA	2023	2023	0	EV-NK!E14084
EVFTA	2024	2024	0	EV-NK!F14084

EVFTA	2025	2025	0	EV-NK!G14084
EVFTA	2026	2026	0	EV-NK!H14084
EVFTA	2027	2027	0	EV-NK!I14084
UKVFTA	2022	2022	0	UKV!D14083
UKVFTA	2023	2023	0	UKV!E14083
UKVFTA	2024	2024	0	UKV!F14083
UKVFTA	2025	2025	0	UKV!G14083
UKVFTA	2026	2026	0	UKV!H14083
UKVFTA	2027	2027	0	UKV!I14083
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14076
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14076
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14076
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14076
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14076
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14076
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14076
RCEP A	2022	2022	0	RCEPT-A!D14071
RCEP A	2023	2023	0	RCEPT-A!E14071
RCEP A	2024	2024	0	RCEPT-A!F14071
RCEP A	2025	2025	0	RCEPT-A!G14071
RCEP A	2026	2026	0	RCEPT-A!H14071
RCEP A	2027	2027	0	RCEPT-A!I14071
RCEP B	2022	2022	0	B!D14071
RCEP B	2023	2023	0	B!E14071
RCEP B	2024	2024	0	B!F14071
RCEP B	2025	2025	0	B!G14071
RCEP B	2026	2026	0	B!H14071

RCEP B	2027	2027	0	B!I14071
RCEP C	2022	2022	0	C!D14071
RCEP C	2023	2023	0	C!E14071
RCEP C	2024	2024	0	C!F14071
RCEP C	2025	2025	0	C!G14071
RCEP C	2026	2026	0	C!H14071
RCEP C	2027	2027	0	C!I14071
RCEP D	2022	2022	0	D!D14070
RCEP D	2023	2023	0	D!E14070
RCEP D	2024	2024	0	D!F14070
RCEP D	2025	2025	0	D!G14070
RCEP D	2026	2026	0	D!H14070
RCEP D	2027	2027	0	D!I14070
RCEP E	2022	2022	0	E!D14074
RCEP E	2023	2023	0	E!E14074
RCEP E	2024	2024	0	E!F14074
RCEP E	2025	2025	0	E!G14074
RCEP E	2026	2026	0	E!H14074
RCEP E	2027	2027	0	E!I14074
RCEP F	2022	2022	0	F!D14071
RCEP F	2023	2023	0	F!E14071
RCEP F	2024	2024	0	F!F14071
RCEP F	2025	2025	0	F!G14071
RCEP F	2026	2026	0	F!H14071
RCEP F	2027	2027	0	F!I14071
VIFTA	2024	2024	0	VI!F13073
VIFTA	2025	2025	0	VI!G13073

VIFTA	2026	2026	0	VI!H13073
VIFTA	2027	2027	0	VI!I13073

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 8486.20 has 21 lines; 8486.20.59 is distinguished from its siblings by: Other.	8486.20.11 Chemical vapour deposition apparatus for semiconductor production; 8486.20.12 Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers; 8486.20.13 Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production; 8486.20.19 Other; 8486.20.21 Ion implanters for doping semiconductor materials; 8486.20.29 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 8486.20.59. 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 8486.20.59 was checked against BT2026 (cell BT2026!N14694), 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.