Vietnam Tariff Intelligence

HS 8486.20.91 detail

HS code	8486.20.91
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: / - - Other: / - - - Lasercutters for cutting contacting tracks in semiconductor production by laser beam
Unit	chiếc
Generated	03/11/2026 11:41:49
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/84862091/

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!K14696
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14696
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14696
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!E14053
ATIGA	2022	2022	0	AT!E13994
ATIGA	2023	2023	0	AT!F13994
ATIGA	2024	2024	0	AT!G13994
ATIGA	2025	2025	0	AT!H13994
ATIGA	2026	2026	0	AT!I13994
ATIGA	2027	2027	0	AT!J13994
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14048
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14048
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14048
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14048
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14048
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14048
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14049
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14049
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14049
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14049
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14049
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14049
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14052
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14000
AIFTA	30/12/2022	2022	0	AI!F14008
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14008
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14008
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14008
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14008
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14008

VKFTA	2022	2022	0	VK!E14039
VKFTA	2023	2023	0	VK!F14039
VKFTA	2024	2024	0	VK!G14039
VKFTA	2025	2025	0	VK!H14039
VKFTA	2026	2026	0	VK!I14039
VKFTA	2027	2027	0	VK!J14039
VCFTA	2022	2022	0	VC!D14094
VCFTA	2023	2023	0	VC!E14094
VCFTA	2024	2024	0	VC!F14094
VCFTA	2025	2025	0	VC!G14094
VCFTA	2026	2026	0	VC!H14094
VCFTA	2027	2027	0	VC!I14094
VN-EAEU	2022	2022	0	EAV!D14071
VN-EAEU	2023	2023	0	EAV!E14071
VN-EAEU	2024	2024	0	EAV!F14071
VN-EAEU	2025	2025	0	EAV!G14071
VN-EAEU	2026	2026	0	EAV!H14071
VN-EAEU	2027	2027	0	EAV!I14071
AHKFTA	2022	2022	0	AKH!D14071
AHKFTA	2023	2023	0	AKH!E14071
AHKFTA	2024	2024	0	AKH!F14071
AHKFTA	2025	2025	0	AKH!G14071
AHKFTA	2026	2026	0	AKH!H14071
AHKFTA	2027	2027	0	AKH!I14071
EVFTA	2022	2022	0	EV-NK!D14086
EVFTA	2023	2023	0	EV-NK!E14086
EVFTA	2024	2024	0	EV-NK!F14086

EVFTA	2025	2025	0	EV-NK!G14086
EVFTA	2026	2026	0	EV-NK!H14086
EVFTA	2027	2027	0	EV-NK!I14086
UKVFTA	2022	2022	0	UKV!D14085
UKVFTA	2023	2023	0	UKV!E14085
UKVFTA	2024	2024	0	UKV!F14085
UKVFTA	2025	2025	0	UKV!G14085
UKVFTA	2026	2026	0	UKV!H14085
UKVFTA	2027	2027	0	UKV!I14085
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14078
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14078
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14078
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14078
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14078
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14078
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14078
RCEP A	2022	2022	0	RCEPT-A!D14073
RCEP A	2023	2023	0	RCEPT-A!E14073
RCEP A	2024	2024	0	RCEPT-A!F14073
RCEP A	2025	2025	0	RCEPT-A!G14073
RCEP A	2026	2026	0	RCEPT-A!H14073
RCEP A	2027	2027	0	RCEPT-A!I14073
RCEP B	2022	2022	0	B!D14073
RCEP B	2023	2023	0	B!E14073
RCEP B	2024	2024	0	B!F14073
RCEP B	2025	2025	0	B!G14073
RCEP B	2026	2026	0	B!H14073

RCEP B	2027	2027	0	B!I14073
RCEP C	2022	2022	0	C!D14073
RCEP C	2023	2023	0	C!E14073
RCEP C	2024	2024	0	C!F14073
RCEP C	2025	2025	0	C!G14073
RCEP C	2026	2026	0	C!H14073
RCEP C	2027	2027	0	C!I14073
RCEP D	2022	2022	0	D!D14072
RCEP D	2023	2023	0	D!E14072
RCEP D	2024	2024	0	D!F14072
RCEP D	2025	2025	0	D!G14072
RCEP D	2026	2026	0	D!H14072
RCEP D	2027	2027	0	D!I14072
RCEP E	2022	2022	0	E!D14076
RCEP E	2023	2023	0	E!E14076
RCEP E	2024	2024	0	E!F14076
RCEP E	2025	2025	0	E!G14076
RCEP E	2026	2026	0	E!H14076
RCEP E	2027	2027	0	E!I14076
RCEP F	2022	2022	0	F!D14073
RCEP F	2023	2023	0	F!E14073
RCEP F	2024	2024	0	F!F14073
RCEP F	2025	2025	0	F!G14073
RCEP F	2026	2026	0	F!H14073
RCEP F	2027	2027	0	F!I14073
VIFTA	2024	2024	0	VI!F13075
VIFTA	2025	2025	0	VI!G13075

VIFTA	2026	2026	0	VI!H13075
VIFTA	2027	2027	0	VI!I13075

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; 8486.20.91 is distinguished from its siblings by: Lasercutters for cutting contacting tracks in semiconductor production by laser beam.	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 8486.20.91. 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 8486.20.91 was checked against BT2026 (cell BT2026!N14696), 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.