Vietnam Tariff Intelligence

HS 8486.40.40 detail

HS code	8486.40.40
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 specified in Note 11 (C) to this Chapter: / - - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles
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/84864040/

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!K14711
Preferential (MFN)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14711
VAT	8/10	8 / 10 (several rates)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14711
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!E14068
ATIGA	2022	2022	0	AT!E14009
ATIGA	2023	2023	0	AT!F14009
ATIGA	2024	2024	0	AT!G14009
ATIGA	2025	2025	0	AT!H14009
ATIGA	2026	2026	0	AT!I14009
ATIGA	2027	2027	0	AT!J14009
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14063
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14063
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14063
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14063
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14063
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14063
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14064
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14064
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14064
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14064
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14064
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14064
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14067
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H14015
AIFTA	30/12/2022	2022	0	AI!F14023
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G14023
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H14023
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I14023
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J14023
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K14023

VKFTA	2022	2022	0	VK!E14054
VKFTA	2023	2023	0	VK!F14054
VKFTA	2024	2024	0	VK!G14054
VKFTA	2025	2025	0	VK!H14054
VKFTA	2026	2026	0	VK!I14054
VKFTA	2027	2027	0	VK!J14054
VCFTA	2022	2022	0	VC!D14109
VCFTA	2023	2023	0	VC!E14109
VCFTA	2024	2024	0	VC!F14109
VCFTA	2025	2025	0	VC!G14109
VCFTA	2026	2026	0	VC!H14109
VCFTA	2027	2027	0	VC!I14109
VN-EAEU	2022	2022	0	EAV!D14086
VN-EAEU	2023	2023	0	EAV!E14086
VN-EAEU	2024	2024	0	EAV!F14086
VN-EAEU	2025	2025	0	EAV!G14086
VN-EAEU	2026	2026	0	EAV!H14086
VN-EAEU	2027	2027	0	EAV!I14086
AHKFTA	2022	2022	0	AKH!D14086
AHKFTA	2023	2023	0	AKH!E14086
AHKFTA	2024	2024	0	AKH!F14086
AHKFTA	2025	2025	0	AKH!G14086
AHKFTA	2026	2026	0	AKH!H14086
AHKFTA	2027	2027	0	AKH!I14086
EVFTA	2022	2022	0	EV-NK!D14101
EVFTA	2023	2023	0	EV-NK!E14101
EVFTA	2024	2024	0	EV-NK!F14101

EVFTA	2025	2025	0	EV-NK!G14101
EVFTA	2026	2026	0	EV-NK!H14101
EVFTA	2027	2027	0	EV-NK!I14101
UKVFTA	2022	2022	0	UKV!D14100
UKVFTA	2023	2023	0	UKV!E14100
UKVFTA	2024	2024	0	UKV!F14100
UKVFTA	2025	2025	0	UKV!G14100
UKVFTA	2026	2026	0	UKV!H14100
UKVFTA	2027	2027	0	UKV!I14100
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14093
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14093
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14093
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14093
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14093
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14093
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14093
RCEP A	2022	2022	0	RCEPT-A!D14088
RCEP A	2023	2023	0	RCEPT-A!E14088
RCEP A	2024	2024	0	RCEPT-A!F14088
RCEP A	2025	2025	0	RCEPT-A!G14088
RCEP A	2026	2026	0	RCEPT-A!H14088
RCEP A	2027	2027	0	RCEPT-A!I14088
RCEP B	2022	2022	0	B!D14088
RCEP B	2023	2023	0	B!E14088
RCEP B	2024	2024	0	B!F14088
RCEP B	2025	2025	0	B!G14088
RCEP B	2026	2026	0	B!H14088

RCEP B	2027	2027	0	B!I14088
RCEP C	2022	2022	0	C!D14088
RCEP C	2023	2023	0	C!E14088
RCEP C	2024	2024	0	C!F14088
RCEP C	2025	2025	0	C!G14088
RCEP C	2026	2026	0	C!H14088
RCEP C	2027	2027	0	C!I14088
RCEP D	2022	2022	0	D!D14087
RCEP D	2023	2023	0	D!E14087
RCEP D	2024	2024	0	D!F14087
RCEP D	2025	2025	0	D!G14087
RCEP D	2026	2026	0	D!H14087
RCEP D	2027	2027	0	D!I14087
RCEP E	2022	2022	0	E!D14091
RCEP E	2023	2023	0	E!E14091
RCEP E	2024	2024	0	E!F14091
RCEP E	2025	2025	0	E!G14091
RCEP E	2026	2026	0	E!H14091
RCEP E	2027	2027	0	E!I14091
RCEP F	2022	2022	0	F!D14088
RCEP F	2023	2023	0	F!E14088
RCEP F	2024	2024	0	F!F14088
RCEP F	2025	2025	0	F!G14088
RCEP F	2026	2026	0	F!H14088
RCEP F	2027	2027	0	F!I14088
VIFTA	2024	2024	0	VI!F13090
VIFTA	2025	2025	0	VI!G13090

VIFTA	2026	2026	0	VI!H13090
VIFTA	2027	2027	0	VI!I13090

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 8486.40 has 8 lines; 8486.40.40 is distinguished from its siblings by: Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles.	8486.40.10 Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices; 8486.40.20 Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices; 8486.40.30 Moulds for manufacture of semiconductor devices; 8486.40.50 Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles; 8486.40.60 Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles; 8486.40.70 Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	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

Risk code	Level	Risk name	Description	Related data	Legal reference	Recommended action	Verification status
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8486.40.40. 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 8486.40.40 was checked against BT2026 (cell BT2026!N14711), 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.