Vietnam Tariff Intelligence

Dettaglio SA 8486.20.31

Codice SA	8486.20.31
Descrizione	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: / - - Etching and stripping equipment: / - - - Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers
Unità	chiếc
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Versione dei dati	2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx
Stato della verifica	Dati tariffari verificati rispetto al file di origine; consigli/corrispondenze indicativi; ammissibilità ALS non verificata.
Link	https://www.vietnamtariff.com/hs-code/84862031/

Imposte applicabili nel 2026

Regime tariffario	Valore di origine	Aliquota	Base giuridica	in vigore	Fonte
Dazio all'importazione ordinario	5	5%	15/2023/QĐ-TTg	2023-07-15	BT2026!K14684
Preferenziale (NPF)	0	0%	26/2023/NĐ-CP	2023-07-15	BT2026!N14684
IVA	8/10	8 / 10 (più aliquote)	181/2025/NĐ-CP	2025-07-01	BT2026!Q14684
Imposta speciale sui consumi		Nessun dato			
Imposta ambientale		Nessun dato			
Dazio all'esportazione		Nessun dato			
Aliquota all'esportazione CPTPP		Nessun dato			
Aliquota all'esportazione EVFTA		Nessun dato			
Aliquota all'esportazione UKVFTA		Nessun dato			

Aliquote preferenziali speciali (ALS) – 2026

FTA	Valore di origine	Aliquota	Base dei dati	Periodo	Prova dell'origine	Base giuridica	Stato

AANZFTA	0	0%	Tariffa consolidata BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AANZ	121/2022/NĐ-CP	Ad valorem
ACFTA	0	0%	Tariffa consolidata BT2026	2022 - 2027 (một mức cho cả giai đoạn)	E	118/2022/NĐ-CP	Ad valorem
AHKFTA	0	0%	Tariffa consolidata BT2026	2026	AHK	123/2022/NĐ-CP	Ad valorem
AIFTA	0	0%	Tariffa consolidata BT2026	01/01/2026 - 31/12/2026	AI	122/2022/NĐ-CP	Ad valorem
AJCEP	0	0%	Tariffa consolidata BT2026	01/4/2026 - 31/3/2027	AJ	120/2022/NĐ-CP	Ad valorem
AKFTA	0	0%	Tariffa consolidata BT2026	2022 - 2027 (một mức cho cả giai đoạn)	AK	119/2022/NĐ-CP	Ad valorem
ATIGA	0	0%	Tariffa consolidata BT2026	2026	D	126/2022/NĐ-CP	Ad valorem
CPTPP	0	0%	Tariffa consolidata BT2026	(VI)	CPTPP	115/2022/NĐ-CP	Ad valorem
EVFTA	0	0%	Tariffa consolidata BT2026	2026	EUR.1	116/2022/NĐ-CP	Ad valorem
RCEP (Allegato A)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato B)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato C)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato D)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato E)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
RCEP (Allegato F)	0	0%	Tariffa consolidata BT2026	2026	RCEP Form / Declaration of origin	129/2022/NĐ-CP	Ad valorem
UKVFTA	0	0%	Tariffa consolidata BT2026	2026	EUR.1	117/2022/NĐ-CP	Ad valorem

VCFTA	0	0%	Tariffa consolidata BT2026	2026	VC	112/2022/NĐ-CP	Ad valorem
VJEPA	0	0%	Tariffa consolidata BT2026	01/4/2026 - 31/3/2027	JV · Form VJ	124/2022/NĐ-CP	Ad valorem
VKFTA	0	0%	Tariffa consolidata BT2026	2026	VK	125/2022/NĐ-CP	Ad valorem
VN-EAEU	0	0%	Tariffa consolidata BT2026	2026	EAV	113/2022/NĐ-CP	Ad valorem
VN-LAO	0	0%	Tariffa consolidata BT2026		S	206/2025/NĐ-CP	Ad valorem
VIFTA	0	0%	Tariffa consolidata BT2026	2026	Form VI (verify)	131/2024/NĐ-CP	Ad valorem
VN-CAM		Nessun dato	Nessun dato		S	56/2026/NĐ-CP	Nessun dato
VNCU		Nessun dato	Nessun dato		VNCB · Form VC (Cuba)	114/2022/NĐ-CP	Nessun dato

Storico delle aliquote / riduzione per anno

FTA	Periodo	Anno	Valore di origine	Fonte
ACFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AC!E14041
ATIGA	2022	2022	0	AT!E13982
ATIGA	2023	2023	0	AT!F13982
ATIGA	2024	2024	0	AT!G13982
ATIGA	2025	2025	0	AT!H13982
ATIGA	2026	2026	0	AT!I13982
ATIGA	2027	2027	0	AT!J13982
AJCEP	30/12/2022 - 31/3/2023	2022	0	AJ!E14036
AJCEP	01/4/2023 - 31/3/2024	2023	0	AJ!F14036
AJCEP	01/4/2024 - 31/3/2025	2024	0	AJ!G14036
AJCEP	01/4/2025 - 31/3/2026	2025	0	AJ!H14036

FTA	Periodo	Anno	Valore di origine	Fonte
AJCEP	01/4/2026 - 31/3/2027	2026	0	AJ!I14036
AJCEP	01/4/2027 - 31/3/2028	2027	0	AJ!J14036
VJEPA	30/12/2022 - 31/3/2023	2022	0	VJ!E14037
VJEPA	01/4/2023 - 31/3/2024	2023	0	VJ!F14037
VJEPA	01/4/2024 - 31/3/2025	2024	0	VJ!G14037
VJEPA	01/4/2025 - 31/3/2026	2025	0	VJ!H14037
VJEPA	01/4/2026 - 31/3/2027	2026	0	VJ!I14037
VJEPA	01/4/2027 - 31/3/2028	2027	0	VJ!J14037
AKFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AK!F14040
AANZFTA	2022 - 2027 (một mức cho cả giai đoạn)		0	AANZ!H13988
AIFTA	30/12/2022	2022	0	AI!F13996
AIFTA	31/12/2022 - 30/12/2023	2023	0	AI!G13996
AIFTA	31/12/2023 - 30/12/2024	2024	0	AI!H13996
AIFTA	31/12/2024 - 31/12/2025	2025	0	AI!I13996
AIFTA	01/01/2026 - 31/12/2026	2026	0	AI!J13996
AIFTA	01/01/2027 - 31/12/2027	2027	0	AI!K13996
VKFTA	2022	2022	0	VK!E14027
VKFTA	2023	2023	0	VK!F14027
VKFTA	2024	2024	0	VK!G14027
VKFTA	2025	2025	0	VK!H14027
VKFTA	2026	2026	0	VK!I14027
VKFTA	2027	2027	0	VK!J14027
VCFTA	2022	2022	0	VC!D14082
VCFTA	2023	2023	0	VC!E14082
VCFTA	2024	2024	0	VC!F14082
VCFTA	2025	2025	0	VC!G14082

FTA	Periodo	Anno	Valore di origine	Fonte
VCFTA	2026	2026	0	VC!H14082
VCFTA	2027	2027	0	VC!I14082
VN-EAEU	2022	2022	0	EAV!D14059
VN-EAEU	2023	2023	0	EAV!E14059
VN-EAEU	2024	2024	0	EAV!F14059
VN-EAEU	2025	2025	0	EAV!G14059
VN-EAEU	2026	2026	0	EAV!H14059
VN-EAEU	2027	2027	0	EAV!I14059
AHKFTA	2022	2022	0	AKH!D14059
AHKFTA	2023	2023	0	AKH!E14059
AHKFTA	2024	2024	0	AKH!F14059
AHKFTA	2025	2025	0	AKH!G14059
AHKFTA	2026	2026	0	AKH!H14059
AHKFTA	2027	2027	0	AKH!I14059
EVFTA	2022	2022	0	EV-NK!D14074
EVFTA	2023	2023	0	EV-NK!E14074
EVFTA	2024	2024	0	EV-NK!F14074
EVFTA	2025	2025	0	EV-NK!G14074
EVFTA	2026	2026	0	EV-NK!H14074
EVFTA	2027	2027	0	EV-NK!I14074
UKVFTA	2022	2022	0	UKV!D14073
UKVFTA	2023	2023	0	UKV!E14073
UKVFTA	2024	2024	0	UKV!F14073
UKVFTA	2025	2025	0	UKV!G14073
UKVFTA	2026	2026	0	UKV!H14073
UKVFTA	2027	2027	0	UKV!I14073

FTA	Periodo	Anno	Valore di origine	Fonte
CPTPP	(I)	2021 (DERIVED)	0	CPTPP!D14066
CPTPP	(II)	2022 (DERIVED)	0	CPTPP!E14066
CPTPP	(III)	2023 (DERIVED)	0	CPTPP!F14066
CPTPP	(IV)	2024 (DERIVED)	0	CPTPP!G14066
CPTPP	(V)	2025 (DERIVED)	0	CPTPP!H14066
CPTPP	(VI)	2026 (DERIVED)	0	CPTPP!I14066
CPTPP	(VII)	2027 (DERIVED)	0	CPTPP!J14066
RCEP A	2022	2022	0	RCEPT-A!D14061
RCEP A	2023	2023	0	RCEPT-A!E14061
RCEP A	2024	2024	0	RCEPT-A!F14061
RCEP A	2025	2025	0	RCEPT-A!G14061
RCEP A	2026	2026	0	RCEPT-A!H14061
RCEP A	2027	2027	0	RCEPT-A!I14061
RCEP B	2022	2022	0	B!D14061
RCEP B	2023	2023	0	B!E14061
RCEP B	2024	2024	0	B!F14061
RCEP B	2025	2025	0	B!G14061
RCEP B	2026	2026	0	B!H14061
RCEP B	2027	2027	0	B!I14061
RCEP C	2022	2022	0	C!D14061
RCEP C	2023	2023	0	C!E14061
RCEP C	2024	2024	0	C!F14061
RCEP C	2025	2025	0	C!G14061
RCEP C	2026	2026	0	C!H14061
RCEP C	2027	2027	0	C!I14061
RCEP D	2022	2022	0	D!D14060

FTA	Periodo	Anno	Valore di origine	Fonte
RCEP D	2023	2023	0	D!E14060
RCEP D	2024	2024	0	D!F14060
RCEP D	2025	2025	0	D!G14060
RCEP D	2026	2026	0	D!H14060
RCEP D	2027	2027	0	D!I14060
RCEP E	2022	2022	0	E!D14064
RCEP E	2023	2023	0	E!E14064
RCEP E	2024	2024	0	E!F14064
RCEP E	2025	2025	0	E!G14064
RCEP E	2026	2026	0	E!H14064
RCEP E	2027	2027	0	E!I14064
RCEP F	2022	2022	0	F!D14061
RCEP F	2023	2023	0	F!E14061
RCEP F	2024	2024	0	F!F14061
RCEP F	2025	2025	0	F!G14061
RCEP F	2026	2026	0	F!H14061
RCEP F	2027	2027	0	F!I14061
VIFTA	2024	2024	0	VI!F13063
VIFTA	2025	2025	0	VI!G13063
VIFTA	2026	2026	0	VI!H13063
VIFTA	2027	2027	0	VI!I13063

Consulenza e avvisi

Codice di rischio	Livello	Nome del rischio	Descrizione	Dati correlati	Riferimento normativo	Azione consigliata	Stato della verifica

HS-003	YELLOW	Classification Review Required – similar lines exist	Subheading 8486.20 has 21 lines; 8486.20.31 is distinguished from its siblings by: Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers.	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.	Non verificato – controllo necessario
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.	Non verificato – controllo necessario
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).	Non verificato – controllo necessario
TR-004	GRAY	Not Assessed – Additional Regulatory Verification Required	The source file records no trade remedy for 8486.20.31. This does NOT mean there is no risk.			Check the MOIT Trade Remedies Authority database.	Non verificato – controllo necessario
DQ-001	GREEN	MFN rate present in the source	The MFN rate 0% for 8486.20.31 was checked against BT2026 (cell BT2026!N14684), 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.	Verificato rispetto al file tariffario di origine

Questo rapporto è a scopo informativo ed è generato dai dati tariffari di origine e dalle regole di consulenza. Non costituisce una decisione doganale e non conferma la classificazione SA, l'ammissibilità all'ALS né la validità giuridica. L'utente deve verificare rispetto alla normativa vigente.