

HS 8486.20.11 detail

|                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HS code             | 8486.20.11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 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: / - - Film formation equipment: / - - - Chemical vapour deposition apparatus for semiconductor production |
| Unit                | chiếc                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Generated           | 15/10/2026 00:25:24                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 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                | <a href="https://www.tariff.victorws.com/hs-code/84862011/">https://www.tariff.victorws.com/hs-code/84862011/</a>                                                                                                                                                                                                                                                                                                                                                                                               |

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!K14676 |
| Preferential (MFN)   | 0            | 0%                     | 26/2023/NĐ-CP  | 2023-07-15 | BT2026!N14676 |
| VAT                  | 8/10         | 8 / 10 (several rates) | 181/2025/NĐ-CP | 2025-07-01 | BT2026!Q14676 |
| 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!E14033   |
| ATIGA   | 2022                                   | 2022 | 0 | AT!E13974   |
| ATIGA   | 2023                                   | 2023 | 0 | AT!F13974   |
| ATIGA   | 2024                                   | 2024 | 0 | AT!G13974   |
| ATIGA   | 2025                                   | 2025 | 0 | AT!H13974   |
| ATIGA   | 2026                                   | 2026 | 0 | AT!I13974   |
| ATIGA   | 2027                                   | 2027 | 0 | AT!J13974   |
| AJCEP   | 30/12/2022 - 31/3/2023                 | 2022 | 0 | AJ!E14028   |
| AJCEP   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | AJ!F14028   |
| AJCEP   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | AJ!G14028   |
| AJCEP   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | AJ!H14028   |
| AJCEP   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | AJ!I14028   |
| AJCEP   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | AJ!J14028   |
| VJEPA   | 30/12/2022 - 31/3/2023                 | 2022 | 0 | VJ!E14029   |
| VJEPA   | 01/4/2023 - 31/3/2024                  | 2023 | 0 | VJ!F14029   |
| VJEPA   | 01/4/2024 - 31/3/2025                  | 2024 | 0 | VJ!G14029   |
| VJEPA   | 01/4/2025 - 31/3/2026                  | 2025 | 0 | VJ!H14029   |
| VJEPA   | 01/4/2026 - 31/3/2027                  | 2026 | 0 | VJ!I14029   |
| VJEPA   | 01/4/2027 - 31/3/2028                  | 2027 | 0 | VJ!J14029   |
| AKFTA   | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AK!F14032   |
| AANZFTA | 2022 - 2027 (một mức cho cả giai đoạn) |      | 0 | AANZ!H13980 |
| AIFTA   | 30/12/2022                             | 2022 | 0 | AI!F13988   |
| AIFTA   | 31/12/2022 - 30/12/2023                | 2023 | 0 | AI!G13988   |
| AIFTA   | 31/12/2023 - 30/12/2024                | 2024 | 0 | AI!H13988   |
| AIFTA   | 31/12/2024 - 31/12/2025                | 2025 | 0 | AI!I13988   |
| AIFTA   | 01/01/2026 - 31/12/2026                | 2026 | 0 | AI!J13988   |
| AIFTA   | 01/01/2027 - 31/12/2027                | 2027 | 0 | AI!K13988   |

|         |      |      |   |              |
|---------|------|------|---|--------------|
| VKFTA   | 2022 | 2022 | 0 | VK!E14019    |
| VKFTA   | 2023 | 2023 | 0 | VK!F14019    |
| VKFTA   | 2024 | 2024 | 0 | VK!G14019    |
| VKFTA   | 2025 | 2025 | 0 | VK!H14019    |
| VKFTA   | 2026 | 2026 | 0 | VK!I14019    |
| VKFTA   | 2027 | 2027 | 0 | VK!J14019    |
| VCFTA   | 2022 | 2022 | 0 | VC!D14074    |
| VCFTA   | 2023 | 2023 | 0 | VC!E14074    |
| VCFTA   | 2024 | 2024 | 0 | VC!F14074    |
| VCFTA   | 2025 | 2025 | 0 | VC!G14074    |
| VCFTA   | 2026 | 2026 | 0 | VC!H14074    |
| VCFTA   | 2027 | 2027 | 0 | VC!I14074    |
| VN-EAEU | 2022 | 2022 | 0 | EAV!D14051   |
| VN-EAEU | 2023 | 2023 | 0 | EAV!E14051   |
| VN-EAEU | 2024 | 2024 | 0 | EAV!F14051   |
| VN-EAEU | 2025 | 2025 | 0 | EAV!G14051   |
| VN-EAEU | 2026 | 2026 | 0 | EAV!H14051   |
| VN-EAEU | 2027 | 2027 | 0 | EAV!I14051   |
| AHKFTA  | 2022 | 2022 | 0 | AKH!D14051   |
| AHKFTA  | 2023 | 2023 | 0 | AKH!E14051   |
| AHKFTA  | 2024 | 2024 | 0 | AKH!F14051   |
| AHKFTA  | 2025 | 2025 | 0 | AKH!G14051   |
| AHKFTA  | 2026 | 2026 | 0 | AKH!H14051   |
| AHKFTA  | 2027 | 2027 | 0 | AKH!I14051   |
| EVFTA   | 2022 | 2022 | 0 | EV-NK!D14066 |
| EVFTA   | 2023 | 2023 | 0 | EV-NK!E14066 |
| EVFTA   | 2024 | 2024 | 0 | EV-NK!F14066 |

|        |       |                |   |                |
|--------|-------|----------------|---|----------------|
| EVFTA  | 2025  | 2025           | 0 | EV-NK!G14066   |
| EVFTA  | 2026  | 2026           | 0 | EV-NK!H14066   |
| EVFTA  | 2027  | 2027           | 0 | EV-NK!I14066   |
| UKVFTA | 2022  | 2022           | 0 | UKV!D14065     |
| UKVFTA | 2023  | 2023           | 0 | UKV!E14065     |
| UKVFTA | 2024  | 2024           | 0 | UKV!F14065     |
| UKVFTA | 2025  | 2025           | 0 | UKV!G14065     |
| UKVFTA | 2026  | 2026           | 0 | UKV!H14065     |
| UKVFTA | 2027  | 2027           | 0 | UKV!I14065     |
| CPTPP  | (I)   | 2021 (DERIVED) | 0 | CPTPP!D14058   |
| CPTPP  | (II)  | 2022 (DERIVED) | 0 | CPTPP!E14058   |
| CPTPP  | (III) | 2023 (DERIVED) | 0 | CPTPP!F14058   |
| CPTPP  | (IV)  | 2024 (DERIVED) | 0 | CPTPP!G14058   |
| CPTPP  | (V)   | 2025 (DERIVED) | 0 | CPTPP!H14058   |
| CPTPP  | (VI)  | 2026 (DERIVED) | 0 | CPTPP!I14058   |
| CPTPP  | (VII) | 2027 (DERIVED) | 0 | CPTPP!J14058   |
| RCEP A | 2022  | 2022           | 0 | RCEPT-A!D14053 |
| RCEP A | 2023  | 2023           | 0 | RCEPT-A!E14053 |
| RCEP A | 2024  | 2024           | 0 | RCEPT-A!F14053 |
| RCEP A | 2025  | 2025           | 0 | RCEPT-A!G14053 |
| RCEP A | 2026  | 2026           | 0 | RCEPT-A!H14053 |
| RCEP A | 2027  | 2027           | 0 | RCEPT-A!I14053 |
| RCEP B | 2022  | 2022           | 0 | B!D14053       |
| RCEP B | 2023  | 2023           | 0 | B!E14053       |
| RCEP B | 2024  | 2024           | 0 | B!F14053       |
| RCEP B | 2025  | 2025           | 0 | B!G14053       |
| RCEP B | 2026  | 2026           | 0 | B!H14053       |

|        |      |      |   |           |
|--------|------|------|---|-----------|
| RCEP B | 2027 | 2027 | 0 | B!I14053  |
| RCEP C | 2022 | 2022 | 0 | C!D14053  |
| RCEP C | 2023 | 2023 | 0 | C!E14053  |
| RCEP C | 2024 | 2024 | 0 | C!F14053  |
| RCEP C | 2025 | 2025 | 0 | C!G14053  |
| RCEP C | 2026 | 2026 | 0 | C!H14053  |
| RCEP C | 2027 | 2027 | 0 | C!I14053  |
| RCEP D | 2022 | 2022 | 0 | D!D14052  |
| RCEP D | 2023 | 2023 | 0 | D!E14052  |
| RCEP D | 2024 | 2024 | 0 | D!F14052  |
| RCEP D | 2025 | 2025 | 0 | D!G14052  |
| RCEP D | 2026 | 2026 | 0 | D!H14052  |
| RCEP D | 2027 | 2027 | 0 | D!I14052  |
| RCEP E | 2022 | 2022 | 0 | E!D14056  |
| RCEP E | 2023 | 2023 | 0 | E!E14056  |
| RCEP E | 2024 | 2024 | 0 | E!F14056  |
| RCEP E | 2025 | 2025 | 0 | E!G14056  |
| RCEP E | 2026 | 2026 | 0 | E!H14056  |
| RCEP E | 2027 | 2027 | 0 | E!I14056  |
| RCEP F | 2022 | 2022 | 0 | F!D14053  |
| RCEP F | 2023 | 2023 | 0 | F!E14053  |
| RCEP F | 2024 | 2024 | 0 | F!F14053  |
| RCEP F | 2025 | 2025 | 0 | F!G14053  |
| RCEP F | 2026 | 2026 | 0 | F!H14053  |
| RCEP F | 2027 | 2027 | 0 | F!I14053  |
| VIFTA  | 2024 | 2024 | 0 | VI!F13055 |
| VIFTA  | 2025 | 2025 | 0 | VI!G13055 |

|       |      |      |   |           |
|-------|------|------|---|-----------|
| VIFTA | 2026 | 2026 | 0 | VI!H13055 |
| VIFTA | 2027 | 2027 | 0 | VI!!13055 |

## 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; 8486.20.11 is distinguished from its siblings by: 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; 8486.20.31 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 | 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 8486.20.11. This does NOT mean there is no risk.                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 | Check the MOIT Trade Remedies Authority database.                                               | Not verified – check required |

| Risk code | Level | Risk name                      | Description                                                                                          | Related data | Legal reference | Recommended action                                                                                       | Verification status                    |
|-----------|-------|--------------------------------|------------------------------------------------------------------------------------------------------|--------------|-----------------|----------------------------------------------------------------------------------------------------------|----------------------------------------|
| DQ-001    | GREEN | MFN rate present in the source | The MFN rate 0% for 8486.20.11 was checked against BT2026 (cell BT2026!N14676), 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.