

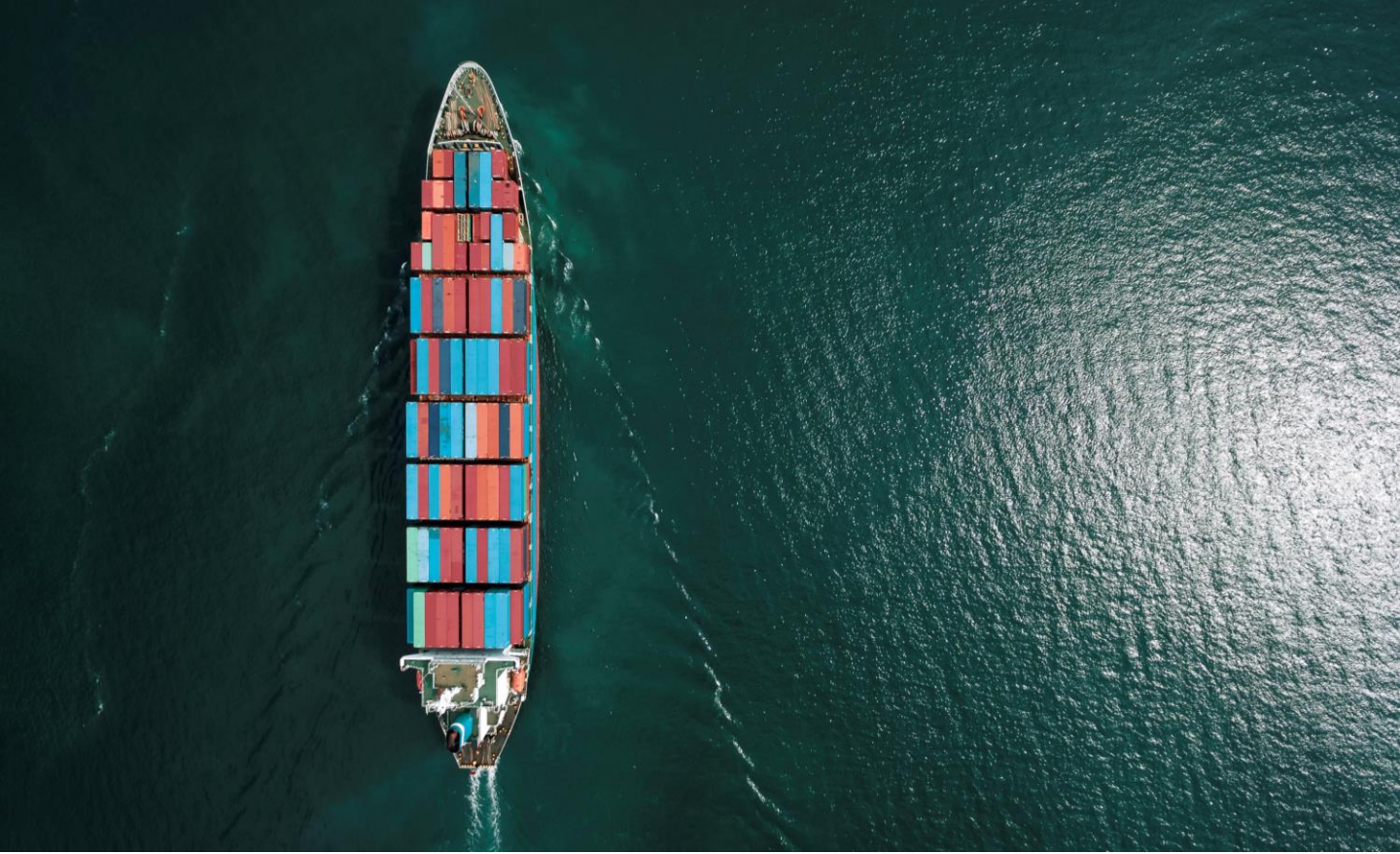


PwC Vietnam Newsbrief

New rules on in-country export and import of goods

June 2025





At a glance

A new law was ratified by the National Assembly on 25 June, which makes amendments to the provisions on in-country export and import goods in both the Law on Customs and the Law on VAT. These take effect from 1 July 2025.

Key changes

Amended Law on Customs

- ICEI goods are those delivered and received within Vietnam under contracts between Vietnamese enterprises and foreign traders. These include sale-purchase contracts, contract manufacturing, toll manufacturing, and leasing/lending arrangements.
- The requirement for the foreign traders to have “no presence” in Vietnam, currently applicable to tripartite sale-purchase transactions, is removed.
- The amended law will apply to customs declarations which have been registered but are pending customs clearance at the effective date of the amended law.

Amended Law on VAT

- Article 9 is amended to extend the definition of exported goods, which are entitled to VAT zero rating, to include “in-country exported goods”.
- This amendment provides a clear legal basis to apply VAT zero rating to in-country exported goods going forward. For past shipments, where VAT zero rating has been challenged, this will be subject to further work and discussion.

These changes comprise a significant and welcome step forward in formalizing ICEI transactions at law level and confirming eligibility for VAT zero rating.



Contact us

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