



PwC Vietnam Newsbrief

New decrees on customs procedures and import-export duties

July 2025





At a glance

The Government has recently issued Decrees 167/2025 and 182/2025 to amend existing guidelines on customs procedures and import-export duty matters. These decrees also provide guidance on certain provisions of Law No. 90/2025/QH15, which was enacted at the end of June, and amended several laws, including the Law on customs and the Law on export and import duties.

Key changes

Decree 167

This decree amends Decree 08/2015 and abolishes Decree 59/2018, with several important changes, including:

- New regulations on in-country export and import of goods ("ICEI") in accordance with Law No. 90;
- New conditions, on-site evaluation processes, documentation, and timelines for recognizing Authorized Economic Operators ("AEO");
- New procedures for notifying and inspecting manufacturing facilities, re-importing previously exported goods, temporary import and re-export, temporary export and re-import.

The new regulations regarding ICEI and AEO will be effective from 1 July, while other provisions will take effect from 15 August.

Decree 182

This decree amends Decree 134/2016 and 18/2021 regarding duty policies for imported and exported goods, in order to align with Law No. 90. It clarifies and extends the duty exemptions for certain imported goods used in the development of science and technology, innovation and digital technology industries.

Decree 182 is effective from 1 July.



Contact us

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. For further information or if you require our official advice or assistance, please reach out to us.



Nguyen Huong Giang

Partner

n.huong.giang@pwc.com



Richard Irwin

Partner

r.j.irwin@pwc.com



www.pwc.com/vn