



PwC Vietnam Newsbrief

Proposed new rules on penalties for customs-related violations

November 2025





At a glance

In October, the Ministry of Finance issued a draft decree proposing to replace the current Decree no. 128/2020 on administrative penalties in the customs area.



Details

Key changes proposed in the draft decree include:

01

Widen scope of customs violations liable to penalties

The draft adds a violation for failing to report actual BOM on an annual basis and prior to the issuance of an inspection or a post-clearance audit decision.

It also introduces penalties reflecting the new legal responsibilities under Decree no. 167 (issued in June). For example, penalties would apply for failure by Authorized Economic Operators to submit quarterly reports on time; or failure to notify Customs of relevant changes regarding premises, address, production scale or the legal representative within the prescribed timeframe, etc.

02

Remove penalties for errors that do not affect tax obligations

The draft removes the penalty for incorrect customs declarations concerning quantity (where the value of goods exceeds VND 10 million), description, type, quality, customs value, origin or tariff classification when those errors do not affect the amount of tax payable.

03

Revise rules for applying penalty levels where mitigating or aggravating factors exist

Under the draft, if two or more mitigating factors apply, the penalty will be set at the minimum of the applicable range. Conversely, if two or more aggravating factors are identified, the penalty will be set at the maximum of the applicable range.

04

Align rules on applicable legal instruments

The draft abolishes favourable transitional provisions allowing the application of regulations that did not regulate the matter or that provided for a lighter liability. This aligns the decree with the Law on Promulgation of Legislative Documents no. 64/2025/QH15 and provides that violations will be penalized under the regulations effective at the time the act was committed.

Contact us

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