



PwC Vietnam Newsbrief

# Important changes proposed in a draft Customs law

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# At a glance

A draft law amending the current Law on Customs has just been published to get feedback and comments. The draft aims to improve the legal framework, strengthen state management, and further facilitate import and export activities.



# Key changes proposed in the draft law



## 01

### **A definition of “export production”**

For the first time, the draft proposes an official definition of export production. This term would cover activities including processing, manufacturing, or export-processing activities carried out using raw materials, consumables, or components of domestic or foreign origin to produce goods for export purposes.

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## 02

### **New regulations on the import and export of goods via e-commerce platforms**

The draft proposes additional rules on customs inspection and supervision of goods traded via e-commerce platforms. These include requirements on customs procedures, obligations related to data provision, and identity authentication for relevant parties.

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## 03

### **More cases where declarations can be amended**

Instead of cancelling and resubmitting customs declarations as required under current regulations, the draft allows companies to amend declarations for matters relating to export and import permits, specialized inspections (product quality, health, culture), animal and plant quarantine, and food safety requirements.

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## 04

### **Increased use of automated systems to review customs declarations**

The electronic customs data processing system will automatically receive, analyse, compare, and assess customs declaration information against data in the customs dossier and other relevant sources. This is aimed at enhancing accuracy, transparency, and processing efficiency.

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## 05

### **Extended duration for post-clearance customs audits**

The draft proposes extending the maximum duration of post-clearance customs audits from 10 working days to 20 calendar days. Any extensions (if applicable) would also be adjusted accordingly to reflect the audit scope and the volume of data in the current context.

# Contact us

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



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