



PwC Vietnam Newsbrief

New penalties for Customs violations

June 2026





At a glance

On 15 May, the Government issued Decree 169/2026 on administrative penalties in the customs sector, replacing Decree 128/2020 and Decree 102/2021. The new Decree will take effect from 1 July.

Key changes in the Decree



01

No penalties for errors not affecting tax amounts due

Decree 169 removes penalties for incorrect customs declarations that do not affect the amount of tax payable, thereby reducing the risk of penalties for technical or administrative errors.

02

Widened scope of customs violations liable to penalties

The Decree introduces administrative penalties for:

- Failure to notify actual BOM on an annual basis prior to the issuance of a customs finalization report audit or a post-clearance audit decision; and
 - Violations relating to notification and reporting obligations under Decree 167/2025 such as violations related to quarterly reporting requirements applicable to AEO enterprises, failures to notify changes to the registered information of toll manufacturing or contract manufacturing facilities, etc.
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03

Expansion circumstances where penalties are not imposed

The Decree expands and clarifies circumstances under which penalties will not be imposed, particularly where enterprises proactively make supplementary declarations or rectify errors within the statutory time limits.

Key changes in the Decree



04

Penalties to be imposed via electronic means

Decree 169 permits the preparation of violation records and issuance of penalty decisions via electronic means, in line with Vietnam's national digital transformation agenda. This change supports the digitalisation of customs procedures and reduces reliance on paper-based documentation.

05

Extension of sanctioning powers of the People's Public Security

Under the new rules, the People's Public Security is authorised to impose penalties for customs-related violations of up to VND 200 million, confiscate violated goods, and implement remedial measures.



Contact us

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