PwC Vietnam Newsbrief

New rule on tax administration for imported and exported goods

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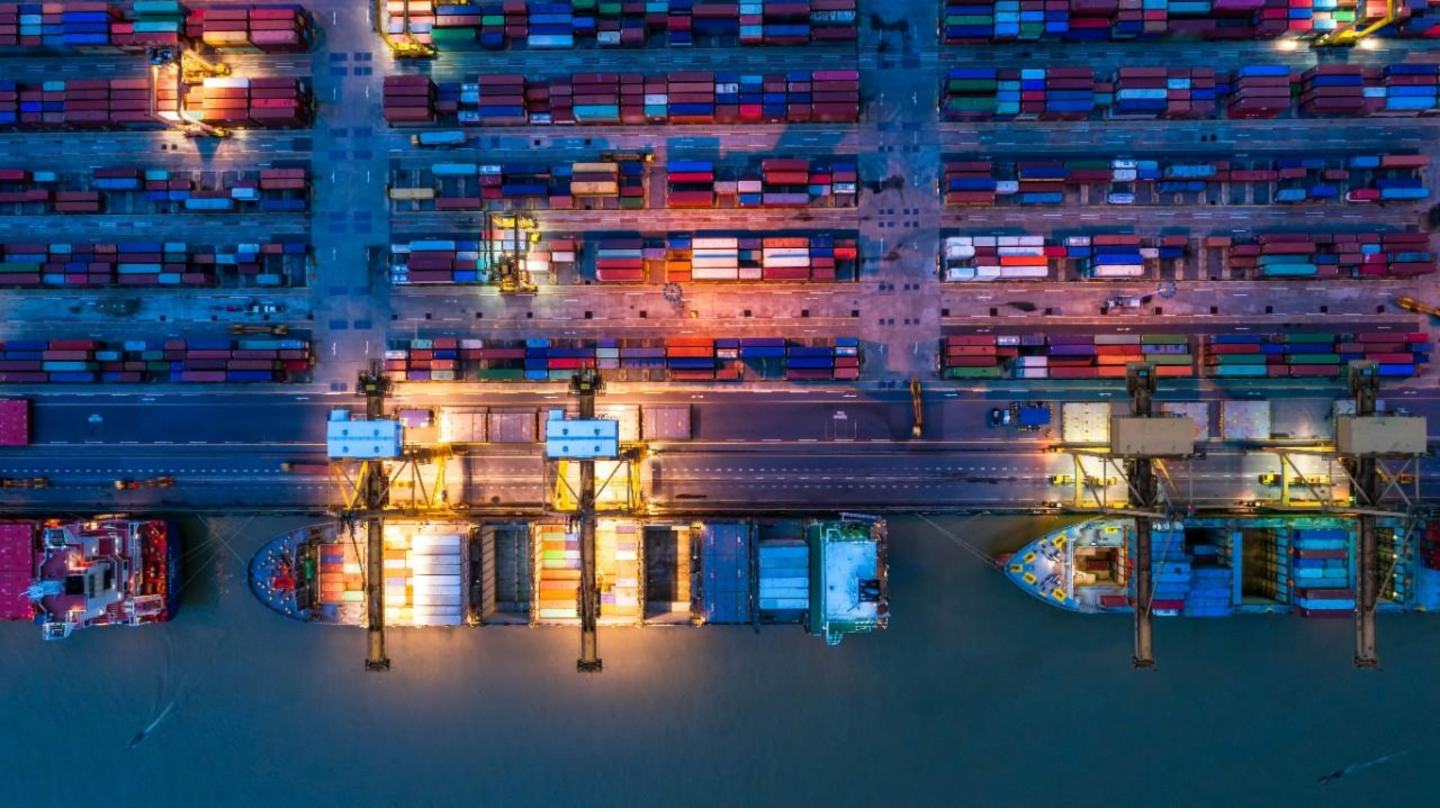

At a glance

On 30 June, the Ministry of Finance issued Circular no. 86/2026/TT-BTC on tax administration for imported and exported goods, replacing Circular no. 06/2021/TT-BTC. Circular 86 took effect on 1 July.

Some notable points of Circular 86

01

Clarification of tax payment deadlines in special cases

The new rule provides regulations on tax payment deadlines in special cases, including:

- Goods subject to analysis, classification, or verification;
- Goods for which the final customs value is not available at the time of registration of a customs declaration;
- Goods associated with royalties, license fees, or other adjustments required to be added to the customs value but not yet determinable at the time of registration of a customs declaration;
- Goods subject to tax assessment.

In most of the above cases, enterprises are required to pay the additional tax amount within five working days from the date on which the basis for the tax liability is determined. Enterprises should pay particular attention to this deadline, as late payment interest will be calculated from the date the tax liability basis is determined if payment is delayed.

02

Prioritizing tax declarations and submission of tax dossiers by electronic means

Circular 86 introduces provisions encouraging enterprises to carry out tax declaration procedures and submit tax dossiers through the electronic systems of the customs authority. Accordingly, enterprises should perform most procedures through the electronic customs system. In the event of a system failure, enterprises may submit hard-copy dossiers directly to the customs authority or send them by post.

Some notable points of Circular 86

03

Removing the requirement for Customs to provide written notification of their legal basis for a tax assessment

Under the new regulations, Customs is no longer required to provide enterprises with a written notification of the legal basis for tax assessment before issuing a tax assessment decision. This change could be based on the fact that the relevant information should already have been set out in working minutes previously issued by the customs authority.

04

Consolidating import-export tax procedures and existing regulations

Circular 86 inherits and systematizes various provisions currently stipulated in other regulations, including:

- Decree no. 134/2016/ND-CP and Decree no. 18/2021/ND-CP guiding the Law on Export and Import Duties;
- Decree no. 126/2020/ND-CP guiding the Law on Tax Administration no. 38/2019/QH14;
- Circulars guiding customs procedures, including Circular no. 38/2015/TT-BTC, Circular no. 39/2018/TT-BTC, and Circular no. 121/2025/TT-BTC.

From 1 July, regulations on tax exemption, tax refund, tax non-collection, tax reduction, together with relevant templates, have been consolidated into this single Circular 86.

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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