PwC Vietnam Newsbrief

Implementation of the ASEAN AEO Mutual Recognition Arrangement from 30 June

July 2026

At a glance

From 30 June, the ASEAN Authorized Economic Operator (“AEO”) Mutual Recognition Arrangement (“AAMRA”) between Vietnam and the other nine ASEAN Member States has been officially implemented. Accordingly, exports by Vietnamese AEOs to ASEAN countries and imports into Vietnam from ASEAN AEOs will be entitled to trade facilitation measures in accordance with the provisions of the AAMRA.

Key points

01

Exports by Vietnamese AEOs to ASEAN countries

- Vietnamese AEOs must satisfy the conditions set out for AEOs in Article 10 Decree 08/2015/ND-CP amended by Clause 5, Article 1 Decree 167/2025/ND-CP, and submit a written notification to Department of Customs in order to enjoy the benefits available under the AAMRA.
- Vietnamese AEOs should proactively communicate with and provide their customer in ASEAN countries their AEO identification code and relevant information (e.g. name, address, etc.) consistent with the information submitted to the DOC. This is to ensure that Vietnamese AEOs are accurately identified in the customs systems of the counterpart ASEAN country for the purpose of customs declaration by the customer.
- AEO Identification Codes are issued by the customs authority of each respective ASEAN Member State to the AEOs of that country.

02

Imports from ASEAN AEOs into Vietnam

- Vietnamese importers should proactively contact their overseas suppliers to determine whether the exporter declared in the import customs declaration is an AEO of an ASEAN Member State.
- Where the exporter is an AEO of an ASEAN Member State, the Vietnamese importer should request the supplier to provide its AEO identification code for declaration purposes. For example, the identification code of an AEO in Singapore follows a structure such as AEOSG25012008001X.

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.

Nguyen Huong Giang

Partner

n.huong.giang@pwc.com

Pham Van Vinh

Director

pham.van.vinh@pwc.com

Nguyen Thi Giang

Manager

nguyen.thi.giang@pwc.com

Nguyen Thi Thu Ha

Director

nguyen.thu.ha@pwc.com

www.pwc.com/vn