



PwC Vietnam Newsbrief

New Customs Law and draft implementing regulations

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At a glance

On 23 August 2026, the National Assembly passed Law 11, which amends the existing Law on Customs 54. The new law will take effect on 1 March 2027.

To implement Law 11, the authorities have released the following draft guidance documents for public consultation:

- A draft Decree replacing Decree 08 and Decree 167; and
- A draft Circular replacing Circular 38, as amended by Circulars 39 and 121

Details



Set out below are some of the key changes and proposals under Law 11, the Draft Decree, and the Draft Circular.

01 Enhance customs management of e-commerce goods

Law 11 introduces customs management provisions for goods imported and exported through e-commerce platforms.

Under the new rules, stakeholders will be required to complete electronic identification procedures and share information and data with the competent authorities. These measures are intended to strengthen oversight of the rapidly growing cross-border e-commerce sector.

02 Extend post-clearance audit ("PCA") timelines

Law 11 revises the provisions on PCA timelines by introducing a unified timeframe for post-clearance audits. Under the new rules, the audit period will be specified in the audit decision and must not exceed 20 days from the date the decision is announced. Where the audit scope is extensive or the issues involved are particularly complex, the audit period may be extended once for up to an additional 20 days.

This replaces the current approach, under which different time limits apply depending on whether the PCA is conducted at a Customs office or at the customs declarant's premises.

In addition, the Draft Circular proposes extending the timeframe for issuing PCA conclusions as follows:

- Up to 15 working days from the completion of a PCA conducted at a Customs office; and
- Up to 30 working days from the completion of a PCA conducted at the customs declarant's premises.

These changes suggest a greater focus on audit activities and provide Customs with additional time to review and assess enterprises' records.

Details



03 Clarify the scope and circumstances of customs finalisation report (“CFRs”) audits

The Draft Decree and Draft Circular provide greater clarity on the circumstances in which CFRs may be subject to inspection, including first-time CFR filers and cases where CFR data shows unusual discrepancies compared with Customs records.

Notably, the scope of CFR audits would be expanded. Customs may compare an enterprise's reported actual consumption norms with those of similar exported products or with the actual consumption norms of enterprises operating in the same industry.

04 Strengthen customs inspection and supervision of export processing enterprises

The Draft Circular introduces an additional provision requiring EPEs that qualify as non-tariff zones under Decree 18/2021/ND-CP to maintain conditions necessary for customs inspection and supervision.

It also sets out more detailed requirements for EPE surveillance camera systems, including installation locations, monitoring coverage, viewing angles, data connectivity with Customs, and other technical specifications.

In addition, the Draft Circular would strengthen Customs' oversight responsibilities, including maintaining records of the operational status of EPE surveillance camera systems. This would help ensure that each enterprise is inspected and monitored at least once per month.

05 Introduce new customs procedures for goods moved into and out of non-tariff zones within free trade zones

The Draft Circular introduces provisions on customs procedures and customs supervision mechanisms for goods moved into or out of non-tariff zones located within free trade zones.

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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