

Focused areas potentially subject to post customs-clearance audit in 2025

This alert summarizes recent instructions of the Customs Department with respect to post customs-clearance audit activities.

In light of ongoing global trade turbulence and rising geopolitical tensions, the Customs Department has issued a directive (Official Letter No. 228/KTSTQ-P2 dated 7 May 2025) to its Regional Customs Divisions aimed at creating more favorable conditions for import-export activities and supporting business operations. Specifically, local customs authorities have been instructed to minimize unnecessary, repetitive, or prolonged post-clearance customs audits (PCA), thereby contributing to Vietnam's broader economic development goals.

While emphasizing trade facilitation, to contribute to maintaining trade security and honoring Vietnam's international commitments, the directive has outlined a focused direction for PCA activities for the remainder of 2025.

Audit principle

- Target selection and audit execution should be grounded in a risk-based management framework, prioritizing enterprises that have not undergone post-clearance audits by customs authorities within the past five years, as well as those identified as high-risk or potentially non-compliant.

High-risk areas under scrutiny

Typical risk areas include the risks/violations in following specific subject matters:

- Harmonized System (HS) code classification, customs valuation and origin of goods
- Tax exemption/non-payment of export/import duties

Potential priority audit targets

Potential targets may include:

- Enterprises that have not been subject to post-clearance audit by customs authorities in the past five years
- Investment projects with customs incentives
- Businesses having raw materials imported for processing, manufacturing for export
- Export processing enterprise

The directive reflects a supportive posture by the customs authorities, aiming to reduce administrative burdens for most businesses. However, it also sends a clear message that non-compliance – whether intentional or not – may lead to substantial financial and reputational consequences. Current regulations still impose severe administrative penalties for significant violations, such as customs duty or tax evasion, which can negatively affect a company's risk profile and eligibility for preferential programs (e.g. Authorized Economic Operator - AEO status).

Recommended actions for businesses

Given the heightened focus on risk-based audits, all import-export businesses are strongly encouraged to proactively review their customs and trade compliance systems. Ensuring accurate classification, valuation, and documentation of goods is not only essential to mitigate exposure to penalties but also to maintain operational integrity and competitiveness in cross-border trade.



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Contacts

Hanoi Office



Huong Vu | General Director
EY Consulting Vietnam Joint Stock Company
huong.vu@vn.ey.com



Hung Khanh Le | Director | Indirect Tax – Global Trade
EY Consulting Vietnam Joint Stock Company
hung.khanh.le@vn.ey.com

Ho Chi Minh City Office



Robert King | EY Vietnam, Laos Cambodia Tax Leader
EY Consulting Vietnam Joint Stock Company
robert.m.king@vn.ey.com



Anh Tuan Thach | Partner | Indirect Tax
EY Consulting Vietnam Joint Stock Company
anh.tuan.thach@vn.ey.com

Japanese Business Services (JBS)



Takahisa Onose | EY Vietnam, Laos, Cambodia JBS Leader
Ernst & Young Vietnam Limited
takahisa.onose@vn.ey.com



Takaaki Nishikawa | Director
Ernst & Young Vietnam Limited
takaaki.nishikawa@vn.ey.com



Kota Takano | Associate Director
Ernst & Young Vietnam Limited
kota.takano1@vn.ey.com

Korean Business Services (KBS)



Binh Thanh Phan | EY Vietnam, Laos, Cambodia KBS Leader
EY Consulting Vietnam Joint Stock Company
binh.thanh.phan@vn.ey.com



Kyung Hoon Han | Director
Ernst & Young Vietnam Limited
kyung.hoon.han@vn.ey.com



Dong Ho Park | Assistant Director
Ernst & Young Vietnam Limited
dongho.park@vn.ey.com

Chinese Business Services (CBS)



Truong Duc Le | EY Vietnam, Laos, Cambodia CBS Leader
Ernst & Young Vietnam Limited
truong.duc.le@vn.ey.com



Owen Tsao | Director
Ernst & Young Vietnam Limited
owen.tsao @vn.ey.com



Trinh Kiet Luong | Assistant Director
Ernst & Young Vietnam Limited
trinh.kiet.luong@vn.ey.com

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