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Customs & Global Trade Alert

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Government's decrees guiding changes in customs procedures and export-import duties

This Alert outlines the new implementing regulations introduced under Decree No. 167/2025/NĐ-CP on customs procedures and Decree No. 182/2025/NĐ-CP on export and import duties, following the recent amendments to relevant laws.

Following the National Assembly's approval of amendments to regulations on customs procedures and export-import duties under the Law amending and supplementing a number of articles of the Law on Bidding; the Law on Investment in the form of Public-Private Partnership; the Law on Customs; the Law on Value-Added Tax; the Law on Export and Import Duties; the Law on Investment; the Law on Public Investment; and the Law on Management and Use of Public Property, the Government has recently issued guiding decrees for implementation.

On 30 June 2025, the Government issued Decree No. 167/2025/NĐ-CP (Decree 167), amending and supplementing a number of articles of Decree No. 08/2015/NĐ-CP, which details the implementation of the Law on Customs regarding customs procedures, inspection, supervision, and customs control.

On 1 July 2025, the Government also issued Decree No. 182/2025/NĐ-CP (Decree 182), amending and supplementing a number of articles of Decree No. 134/2016/NĐ-CP, which details the implementation of the Law on Export and Import Duties.

We would like to provide the following key updates:

On-the-spot transaction (effective from 1 July 2025)

- Under Decree 167, two types of on-the-spot (OTS) transactions are recognized, including:
 - i. Goods processed in Vietnam under toll manufacturing contracts placed by foreign traders, which are then sold or transferred to other businesses in Vietnam;
 - ii. Goods traded, leased, or borrowed between Vietnamese enterprises and foreign traders, where the foreign trader designates the delivery or receipt of goods with enterprises in Vietnam.
- The Ministry of Finance is tasked with issuing further guidance regarding the customs procedures and detailed compliance requirements.

Authorized economic operator recognition (effective from 1 July 2025)

- Decree 167 introduces stricter and more comprehensive conditions for authorized economic operator (AEO) recognition compared to previous regulations. Enterprises granted AEO status prior to 1 July 2025 must comply with the updated requirements within one year.
- For instance, enterprises must establish and maintain an internal control system that safeguards the security and integrity of their supply chains. This includes various security aspects such as: goods security, transport security, workplace security (e.g. 24/7 surveillance at entry/exit points and storage areas, with camera data retained for at least three months), IT system security, personnel security, trade partner security (e.g., buyers, transporters, customs agents).
- Enterprises seeking AEO status must submit a formal application along with comprehensive documentation demonstrating compliance with all AEO criteria to the Customs Department. Customs Department will conduct both document review and on-site assessment prior to granting AEO recognition. Once approved, AEOs are subject to ongoing reporting obligations to maintain their status.

Other notable matters

- Customs valuation (effective from 15 August 2025)

Decree 167 introduces the concept of the first import and export border gates for customs valuation purposes in transactions between non-tariff zones and domestic enterprises.

Accordingly, the first import and export border gate are defined as the physical boundary between the non-tariff zone and the rest of Vietnam's domestic territory, and will serve as the reference point for determining customs value.

- Notification requirements for changes to export production or processing facilities (effective from 15 August 2025)
 - i. Prior import notification: for critical changes – such as relocation, expansion, change of legal representative, subcontracting, updates to storage sites, etc.,
 - ii. Quarterly notification (i.e. 10th day of the first month of the following quarter): for other changes.
- Reimportation of the previous exported goods (effective from 15 August 2025)
 - Eligibility condition: Goods must be unused and originally exported by the same trader. Goods processed for foreign traders and exported are not eligible for re-importation solely for destruction.

- Timeline: Activities such as destruction, repair, recycling, or re-export must be completed within 12 months from the re-import declaration date, unless extended for special cases approved by customs authorities.
- Exemption from import duties for science, technology, innovation, and the digital technology industry (effective from 1 July 2025)
 - Decree 182 provides detailed guidelines and exemption requirements for goods imported to support science, technology, innovation, and the digital technology industry, e.g. cases where enterprises must notify customs authorities of the intended duty-free import list prior to importation.
 - The Ministry of Science and Technology is responsible for issuing official guidance on identifying eligible goods and determining the start date of qualifying research activities. These instructions are expected to be released shortly.

Enterprises are advised to proactively comply with the regulations on export-import duties and customs laws, and to assess their own circumstances to ensure compliance, rights and benefits.



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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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