

Key changes to customs procedures effective from 1 February 2026

This alert aims to highlight the key updates to Vietnamese customs procedures introduced under the newly issued Circular No. 121/2025/TT-BTC. These changes will come into force on 1 February 2026.

On 18 December 2025, the Ministry of Finance (MoF) issued Circular No. 121/2025/TT-BTC (Circular 121), which amends and supplements certain provisions of Circular No. 38/2015/TT-BTC dated 25 March 2015 (Circular 38) and Circular No. 39/2018/TT-BTC dated 20 April 2018 (Circular 39). These circulars regulate customs procedures, customs inspection and supervision, export and import duties, and tax administration applicable to exported and imported goods.

Circular 121 introduces 68 amendments and supplements to various articles, clauses, and appendices of Circular 38 and Circular 39, and repeals certain legal normative documents. Circular 121 will take effect from 1 February 2026.

The sections below set out some of the notable new provisions of Circular 121.

1. Amendments to the quantities of goods declared in customs declarations

Circular 121 introduces new procedures and documentation requirements for importers to amend previously declared quantities in cases of excess delivery, incorrect delivery, or short delivery of goods, as well as where goods are subject to tolerance levels agreed between the importer and the exporter.

2. Repeal of customs procedures for change of usage purpose in form of re-exporting

Under previous regulations, importers were required to carry out customs procedures for changing the usage purpose and were not required to pay import duties before re-exporting materials previously declared for export processing, export manufacturing, or export processing enterprises (EPEs)'s use. Under the new regulations, this requirement has been abolished, and importers proceed directly with the re-export customs declaration.

3. Newly introduced method of customs value consultation

- While the face-to-face customs value consultation method remains applicable, allowing importers to justify their declared prices, Circular 121 introduces an indirect consultation method.
- Under this method, businesses may engage with the customs authority via the electronic system to clarify and provide explanations for the declared customs value. Importers with a high customs compliance profile are eligible to apply this indirect consultation method.

4. New requirements to the management of the re-imported goods

Importers are required to exercise due care over re-imported goods for repair or recycling under the export processing and export manufacturing schemes. This includes maintaining separate bills of materials (BOMs) and inventory records for materials used in or recovered from the repair or recycling process.

5. Detailed destruction processes

- Circular 121 expands the scope of goods subject to destruction procedures to include semi-finished goods and finished goods (FGs), in addition to the previously covered categories of materials, material scrap, defective products, and machinery and equipment (M&Es).
- The destruction of materials, semi-FGs, FGs, defective products, and M&Es must be conducted under the direct supervision of the customs authority, while the destruction of material scraps is subject to supervision based on risk management.

6. Narrowing the scope of EPEs not required to carry out customs procedures

Circular 121 no longer provides a detailed list of cases exempt from customs procedures, as was the case previously. Instead, it cross-refers to Decree No. 35/2022/NĐ-CP. This change narrows the scope of customs procedure exemptions applicable for EPEs. For example, transactions amongst EPEs, which were previously eligible for exemption from customs procedures, are now required to be carried out with customs declarations.

7. Refinement of customs procedures for on-the-spot import and export (OTS) and EPE-non-EPE transactions

- Under the previous regulations, transactions between EPE and non-EPEs were generally treated as OTS arrangements. Circular 121 revises this approach by requiring such transactions to be conducted in accordance with standard import and export procedures.
- In addition, the customs procedures applicable to OTS arrangements have been refined to align with the amended provisions of Law No. 90/2025/QH15 and Decree No. 167/2025/NĐ-CP.

8. Additional guidance on conversions between EPE and non-EPE

The customs procedures for converting an enterprise from EPE to non-EPE status, and vice versa, are explicitly set out in the new circular as compared with previous regulations.



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