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AMENDED CUSTOMS LAW: 7 NEW POINTS FOR IMPORT-EXPORT BUSINESSES

EFFECTIVE FROM 1 MARCH 2027

Legal basis: Law No. 11/2026/QH16 of 23 August 2026 amending the Law on Customs

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POST-CLEARANCE AUDIT PERIOD

Post-clearance audit: up to 20 days, extendable once by up to a further 20 days

BEFORE	FROM 1 MARCH 2027
At the customs declarant's head office: up to 10 working days, extendable once by no more than 10 working days *Point a, Clause 2, Article 80 of the Consolidated Law on Customs No. 54/VBHN-VPQH*	**No more than 20 days from the date the audit decision is announced, extendable once by no more than 20 days** The post-clearance audit period is specified in the audit decision~~, but shall not exceed 10 working days. The audit period is counted from the date the audit begins~~**. The audit period shall not exceed 20 days from the date the audit decision is announced**; where the scope of the audit is large or the content is complex, the ~~signatory and~~ issuer of the audit decision may extend the period once ~~by no more than 10 working days;~~**by no more than 20 days.** *Clause 2, Article 79 of the Law on Customs, as amended by Clause 25, Article 1 of Law No. 11/2026/QH16*

GOODS EXPORTED AND IMPORTED VIA E-COMMERCE PLATFORMS

Goods exported or imported via e-commerce platforms must undergo customs procedures

BEFORE	FROM 1 MARCH 2027
No provision	**Clause 1, Article 16a: Goods exported or imported via e-commerce platforms must undergo customs procedures and are subject to customs examination and supervision.** **Clause 2, Article 16a: Organizations and individuals in Vietnam that buy or sell goods with foreign parties via e-commerce platforms must carry out electronic identification and authentication. E-commerce platform operators are responsible for connecting to the customs authority's e-commerce data processing system when carrying out electronic identification and authentication.** **Clause 3, Article 16a: E-commerce platform operators, bonded warehouse businesses, transport companies or their agents, and other organizations and individuals involved in goods exported or imported via e-commerce platforms are responsible for providing goods-related information to the customs authority.**

Article 16a of the Law on Customs, as added by Clause 4, Article 1 of Law No. 11/2026/QH16

Tax-guaranteed warehouses are no longer provided for in the Law on Customs

BEFORE	FROM 1 MARCH 2027
The Law provided for tax-guaranteed warehouses *Clause 9, Article 4 of the Consolidated Law on Customs No. 54/VBHN-VPQH*	**Clause 9, Article 4 is repealed; Articles 61, 62 and 63 no longer contain provisions on tax-guaranteed warehouses** ~~Clause 9, Article 4: A tax-guaranteed warehouse is a warehouse used to store imported raw materials and supplies that have been cleared but on which tax has not yet been paid, for the production of export goods of the warehouse owner.~~ *Clause 9, Article 4 is repealed under Point b, Clause 1, Article 1; Articles 61, 62 and 63 under Clause 18, Article 1 of Law No. 11/2026/QH16*

06 months
from 1 March 2027

Raw materials and supplies already placed in tax-guaranteed warehouses and remaining in stock after the Law takes effect
Imported raw materials and supplies for the production of export goods that have been placed in tax-guaranteed warehouses and remain in stock after this Law takes effect shall be handled in accordance with Section 5, Chapter III of the Law on Customs No. 54/2014/QH13 within 06 months from the date this Law takes effect.
Clause 1, Article 4 of Law No. 11/2026/QH16

Supplementary declaration: new final deadlines for supplementary declarations

BEFORE	FROM 1 MARCH 2027
Goods undergoing customs procedures: before the time of notice of the direct dossier-based customs examination *Point a, Clause 4, Article 29 of the Consolidated Law on Customs No. 54/VBHN-VPQH*	**Goods undergoing customs procedures: before the time of notice of customs examination** Customs declarants ~~who identify errors in their customs declaration~~ may make a supplementary declaration in the following cases: a) For goods undergoing customs procedures: before the time the customs authority gives notice of the ~~direct dossier-based~~ customs examination; *Point a, Clause 4, Article 29 of the Law on Customs, as amended by Point a, Clause 12, Article 1 of Law No. 11/2026/QH16*
Cleared goods: 60 days from the date of clearance and before the decision on post-clearance audit or inspection *Point b, Clause 4, Article 29 of the Consolidated Law on Customs No. 54/VBHN-VPQH*	**Cleared goods: added deadline of the decision to stop the passage of goods through the supervision area and of examination of cleared goods** b) For goods that have been cleared: within 60 days from the date of clearance and before the time of ~~the customs authority's decision on~~ **decisions on stopping the passage of goods through the supervision area,** post-clearance audit, inspection, **or examination of cleared goods,** except where the supplementary declaration relates to export or import licenses, or to specialized inspection of goods quality, health, culture, animal and plant quarantine, or food ~~safety.~~ **safety;** *Point b, Clause 4, Article 29 of the Law on Customs, as amended by Point a, Clause 12, Article 1 of Law No. 11/2026/QH16*

Law-abiding customs declarants are considered for priority in customs procedures and for exemption from or reduction of the level of examination

BEFORE	FROM 1 MARCH 2027
No provision on compliance management	**Law-abiding customs declarants are considered for priority treatment and for exemption from or reduction of the level of examination** **Clause 2, Article 17a: Law-abiding customs declarants are considered for priority in carrying out customs procedures and for exemption from or reduction of the level of examination, customs supervision, post-clearance audit and other professional activities, in respect of export, import, exit, entry and transit activities.** *Clause 2, Article 17a of the Law on Customs, as added by Clause 6, Article 1 of Law No. 11/2026/QH16*

Storage period for goods: 24 months at bonded warehouses, 180 days at LCL cargo consolidation points

BEFORE	FROM 1 MARCH 2027
Bonded warehouses: 12 months, extendable once by no more than 12 months *Clause 1, Article 61 of the Consolidated Law on Customs No. 54/VBHN-VPQH*	**Bonded warehouses: no more than 24 months from the date of deposit into the warehouse** Goods deposited **at** a bonded warehouse may be kept for no more than ~~12~~ **24** months from the date of deposit into the ~~warehouse; where there is a justifiable reason, the Director of the Customs Department managing the bonded warehouse may extend the period once by no more than 12 months.~~ **warehouse.** *Clause 1, Article 61 of the Law on Customs, as amended by Clause 18, Article 1 of Law No. 11/2026/QH16*
LCL cargo consolidation points: 90 days, extendable once by no more than 90 days *Clause 3, Article 61 (paragraph 2) of the Consolidated Law on Customs No. 54/VBHN-VPQH*	**LCL cargo consolidation points: no more than 180 days from the date of being brought into the LCL cargo consolidation point** Goods are stored at an LCL cargo consolidation point for no more than ~~90~~ **180** days from the date of being brought into the LCL cargo consolidation ~~point; where there is a justifiable reason, the Head of the Customs Sub-department managing the LCL cargo consolidation point may extend the period once by no more than 90 days.~~ **point.** *Clause 2, Article 61 (paragraph 2) of the Law on Customs, as amended by Clause 18, Article 1 of Law No. 11/2026/QH16*

Customs value of exported goods: from “selling price” to “actual price”

BEFORE	FROM 1 MARCH 2027
Selling price of the goods up to the exit border gate *Clause 2, Article 86 of the Consolidated Law on Customs No. 54/VBHN-VPQH*	**Actual price of the goods up to the export border gate** The customs value of exported goods is the ~~selling price~~ **actual price** of the goods up to the ~~exit~~ **export** border gate, excluding ~~insurance fees and~~ international transport **costs and international insurance** costs. *Clause 2, Article 86 of the Law on Customs, as amended by Clause 29, Article 1 of Law No. 11/2026/QH16*
~~selling price~~	**actual price**

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