

Tax & Legal Alert

Notable amendments of Decree No. 167/2025/ND-CP and Decree No. 182/2025/ND-CP regarding AEO regime, customs procedures and Import Duty exemption

July 2025



Notable amendments of Decree No. 167/2025/ND-CP and Decree No. 182/2025/ND-CP regarding AEO regime, customs procedures and Import Duty exemption

On 30 June 2025, the Government issued [Decree No. 167/2025/ND-CP](#) amending and supplementing a number of Articles of Decree No. 08/2015/ND-CP regulating customs procedures, customs inspection, supervision and control.

On 01 July 2025, the Government issued [Decree No. 182/2025/ND-CP](#) amending and supplementing a number of Articles of Decree No. 134/2016/ND-CP detailing a number of articles and measures to implement the Law on Export Tax and Import Tax, which has been amended and supplemented by Decree No. 18/2021/ND-CP.

Decree No. 167/2025/ND-CP and Decree No. 182/2025/ND-CP were issued to implement relevant provisions under the Law No. 90/2025/QH15, which amends and supplements eight laws, including the Law on Customs, the Law on Export and Import Duties, and the Law on Value-Added Tax ("[Law No. 90/2025/QH15](#)"). Please refer to the updated news about Law No. 90/2025/QH15 [here](#).

Effective date:

- ✓ Decree No. 182/2025/ND-CP and Clauses 5, 6, 9 of Article 1, Decree No. 167/2025/ND-CP shall take effect from **01 July 2025**;
- ✓ The remaining provisions of Decree No. 167/2025/ND-CP shall take effect from **15 August 2025**.

Terms of enforcement

- ✓ Decree No. 59/2018/ND-CP amending and supplementing a number of articles of Decree No. 08/2015/ND-CP regulating customs procedures, inspection, supervision, and customs control, is abolished.

Notable amendments

In this alert, Deloitte Vietnam shall provide the [important amendments and supplements](#), including:

- ✓ Authorized Economic Operator ("AEO") regime in the customs sector and applicable conditions;
- ✓ Import Duty exemption;
- ✓ Methods for determining taxable value of imported and exported goods;
- ✓ Customs procedures for inland import-export activities;
- ✓ Physical check of processing and manufacturing facilities.



Notable amendments of Decree No. 167/2025/ND-CP and Decree No. 182/2025/ND-CP regarding AEO regime, customs procedures and Import Duty exemption (cont.)

1 AEO regime in the customs sector and applicable conditions

Conditions for AEO regime application

General conditions for normal enterprises	Conditions for businesses operating in the fields of science, technology, semiconductors
<p>Eligibility assessment is based on the below criteria:</p> <ul style="list-style-type: none"> ✓ Annual import-export turnover; ✓ Compliance with customs and tax regulations for 02 consecutive years; ✓ Comply with regulations on accounting, auditing; ✓ Implement and maintain internal control systems; ✓ Implement electronic customs procedures, electronic tax procedures; ✓ Make payments via banks. 	<p>Eligibility assessment is based on the below criteria:</p> <ul style="list-style-type: none"> ✓ Comply with regulations on accounting, auditing; ✓ Implement and maintain internal control systems; ✓ Implement electronic customs procedures, electronic tax procedures; ✓ Make payments via banks; <p>The criteria on import-export turnover and compliance with customs and tax laws for two consecutive years will not be required.;</p> <p>Additional requirement: The enterprise must be on the list published by the Ministry of Science and Technology.</p>

Conditions on internal control system

- The internal control system shall be able to monitor and control the actual operations of the business, covering:
 - ✓ Storage of information records;
 - ✓ Internal supervision of businesses;
 - ✓ Manage and prevent unusual situations;
 - ✓ Control financial capacity.
- The internal control system shall be able to ensure the safety and security of the supply chain of exported and imported goods, covering:
 - ✓ Goods security;
 - ✓ Transportation security;
 - ✓ Security in the business's working area;
 - ✓ Information technology security;
 - ✓ Personnel security;
 - ✓ Business partner security.

Article 10, Decree No. 08/2015/ND-CP amended and supplemented by point d, Clause 5, Article 1, Decree No. 167/2025/ND-CP

Requirements for existing AEOs


For enterprises that have been recognized and applied the AEO regime, the conditions for applying the AEO regime prescribed in Clause 5, Article 1 of Decree No. 182/2025/ND-CP must be fulfilled no later than 01 year from the effective date of this Decree.

Article 4, Decree No. 167/2025/ND-CP



Notable amendments of Decree No. 167/2025/ND-CP and Decree No. 182/2025/ND-CP regarding AEO regime, customs procedures and Import Duty exemption (cont.)

2 Import Duty exemption for imported goods serving the development of science, technology, innovation, and the digital technology industry

 Detailed regulations are supplemented on dossiers and procedures for applying Import Duty exemption for imported goods for the development of science, technology, innovation, digital technology industry, guiding Article 24, Law No. 90/2025/QH15:

- ☐ Scope of the imported goods subject to duty exemption;
- ☐ Determination of the time to start production, trial production
- ☐ Supplemented regulations on notification of tax exemption list, dossiers, and tax exemption procedures.

Article 24 and Article 30, Decree No. 134/2016/ND-CP amended and supplemented by Article 1, Decree No. 182/2025/ND-CP

3 Methods for determining taxable value of imported and exported goods

The basis for determining taxable value and timeline for determining taxable value in export and import transactions between domestic enterprises and enterprises in non-tariff zones follow the below principles:

- ✓ The customs value of exported goods is the selling price calculated up to the export checkpoint [...];
- ✓ The customs value of imported goods is the actual price payable up to the first import checkpoint[...].

 **Export checkpoint in case of export to a non-tariff zone:**

*"In cases where goods are exported to a non-tariff zone, the export checkpoint is **the location separating the non-tariff zone from other areas within the domestic territory of Vietnam**".*

 **First import checkpoint in case of import from a non-tariff zone into the domestic market:**

*"In cases where goods are imported from a non-tariff zone into the domestic territory of Vietnam, the first import checkpoint is **the location separating the non-tariff zone from other areas within the domestic territory of Vietnam**".*

Article 20, Decree No. 08/2015/ND-CP amended and supplemented by Clause 8, Article 1, Decree No.167/2025/ND-CP



Notable amendments of Decree No. 167/2025/ND-CP and Decree No. 182/2025/ND-CP regarding AEO regime, customs procedures and Import Duty exemption (cont.)

4 Customs procedures for Inland import-export activities

Scope of inland import-export activities

- ❑ Goods processed in Vietnam and assigned by a foreign trader to be sold or transferred to an organization or individual in Vietnam;
- ❑ Goods traded, leased, or borrowed between a Vietnamese enterprise and a foreign trader, with the foreign trader designating the Vietnamese enterprise for delivery or receipt of the goods.

Time of customs procedures completion of inland import-export activities

Customs procedures for goods subject to inland import-export are considered as complete if both inland export declaration and inland import declaration have been completed.

Customs procedures and delivery/receipt activities of inland import-export goods

- ❑ Goods may be delivered and received before customs procedures are completed, or customs procedures may be completed before the goods are delivered and received;
- ❑ Goods are subject to customs inspection and supervision from the time of delivery/receipt until customs procedures are completed, or from the time customs procedures are completed until the delivery/receipt of goods is completed;
- ❑ The time, location, and method of delivery/receipt shall be carried out as designated by the foreign trader and must be notified to the Customs authority at the time of customs declaration or before the delivery/receipt takes place.

*Article 35, Decree No. 08/2015/ND-CP amended and supplemented
by Clause 19, Article 1, Decree No. 167/2025/ND-CP*



Notable amendments of Decree No. 167/2025/ND-CP and Decree No. 182/2025/ND-CP regarding AEO regime, customs procedures and Import Duty exemption (cont.)

5 Physical check of processing and manufacturing facilities

The physical check scope shall include:

- ✓ Address of processing & production facilities, storage of raw materials, machinery and export products;
- ✓ **Scope of the licensed business activities;**
- ✓ Physical factory, machinery and equipment;
- ✓ Personnel participating in the production line;
- ✓ **Process**, capacity, scale of production and processing;
- ✓ Storage of imported raw materials, supplies, and export products at the notified location;
- ✓ **Monitoring of raw materials, supplies, and export products, machinery, and equipment through warehouse accounting books or software for managing imported and exported goods; and inventory of raw materials, supplies, products, machinery, and equipment.**

Article 39, Decree No. 08/2015/ND-CP amended and supplemented by Clause 21, Article 1, Decree No. 167/2025/ND-CP

6 Amendments and supplements regarding post-clearance audit ("PCA") organization

Supplemented regulations on the scope of PCA at the customs office:

- ✓ The audit shall only be performed for customs declarations within the management area for customs declarants whose head office or tax code is not under the management area of the regional Customs Sub-Department;
- ✓ In case of detecting signs of violations on customs declarations at other management areas, the detective unit shall report to the Customs Department for consideration and assignment of suitable audit unit.

Some notable timeline clarified:

- ✓ The PCA decision shall be sent to the customs declarant within 03 working days from the date of signing and no later than 05 working days before the date of PCA, except for inspections at the customs declarant's headquarters.
- ✓ Within 05 working days from the date of PCA completion, the PCA team shall prepare and sign the inspection minutes recording the explanation and additional information.

Article 100, Decree No. 08/2015/ND-CP amended and supplemented by Clause 54, Article 1, Decree No. 167/2025/ND-CP



Deloitte Vietnam's insights and recommendations

Deloitte Vietnam's insights and recommendations

- ✓ The regulations on inland import and export activities are now more specifically guided compared to the provisions supplemented in the Law on Customs, pursuant to the Law No. 90/2025/QH15. However, these regulations do not provide for the period prior to the effective date of the Law No. 90/2025/QH15 and Decree No. 167/2025/ND-CP. Accordingly, companies are advised to promptly review the current inland import-export operations and assess any potential impact from the new regulations, discuss with their buyers/sellers about updates on the inland import and export procedures to ensure compliance. With regards to the past transactions under concern, depending on actual situation, it is recommended that discussion with competent authorities is initiated, for appropriate resolution.
- ✓ For enterprises operating in the fields of science, technology, innovation, and digital technology industries, the enterprises are recommended to:
 - Proactively study and review regulations, guidelines, and customs procedures related to duty-exemption importation of goods;
 - Develop an operational plan and project implementation roadmap as a basis for determining the start date of research, production, and trial production activities to apply duty-free scheme;
 - Assess the possibility of applying AEO regime to import and export goods related to semiconductors, high-tech, strategic technologies, and key digital technologies according to the list issued by the Ministry of Science and Technology.
- ✓ For companies that have already been granted and are currently enjoying the benefits of AEO regime - or are in the process of renewing their AEO status - it is recommended to proactively review and improve internal procedures to ensure continued compliance with the supplemented AEO requirements;
- ✓ During implementation, practical challenges may still arise due to inconsistent interpretation or application of the regulations across different localities or regulatory bodies. The enterprises are recommended to **proactively engage with the Tax/Customs authorities, or consult with the trusted advisor**, to obtain consultation/guidance and ensure uninterrupted compliance and operations.



How Deloitte can support

Deloitte Vietnam's Customs & Global Trade Team with our specialists in Tax and Customs can immediately support you through:



Regulation updates and impacts assessment

- ✓ To provide timely updates on any changes/ requirements on tax and customs related regulation that may have impacts on the company's operation and business model in Vietnam.
- ✓ To organize the training/ workshop for the company's personnel, to enhance their understanding about updated regulations and capabilities, as a way of strengthening the company's compliance status and at the same time business optimization by preferential schemes available (where appropriate).



Customs compliance review

- ✓ To perform an independent review and assessment of the company's internal management processes and compliance practices, and to provide recommendations on appropriate remedial actions to mitigate potential risks and strengthen customs compliance, under current and newly enacted regulations.



Internal control program support

- ✓ To establish, or review, the internal control program relating to export manufacturing/ processing activities – in preparation for any audits/ inspections performed by competent authorities.



Advisory and Support for AEO regime and duty exemption scheme application

- ✓ Advise and support the company to review the current status, referring to the promulgate conditions applied to the AEO regime in the customs sector, and Import Duty exemption policies for application.

Should you have any inquiries regarding Tax & Legal, please contact our subject matter experts at **Deloitte Vietnam**.



To stay informed with our previous newsletters – visit:
[Deloitte's website](#)

Deloitte's Tax & Legal Newsletter is intended for reference purposes only and is not for distribution or resale.



**Vietnam Tax Firm
of the Year
(2021 – 2024)**



Contact us



Bui Tuan Minh

Country Tax & Legal Leader
+84 24 7105 0022
mbui@deloitte.com



Bui Ngoc Tuan

Tax Partner
+84 24 7105 0021
tbui@deloitte.com



Dinh Mai Hanh

Tax Partner
+84 24 7105 0050
handinh@deloitte.com



Vu Thu Nga

Tax Partner
+84 24 7105 0023
ngavu@deloitte.com



Vu Thu Ha

Tax Partner
+84 24 710 50024
hatvu@deloitte.com



Pham Quynh Ngoc

Legal Partner
+84 24 710 50070
ngocpham@deloitte.com



Thomas McClelland

Tax Partner
+84 28 7101 4333
tmcclelland@deloitte.com



Phan Vu Hoang

Tax Partner
+84 28 7101 4345
hoangphan@deloitte.com



Vo Hiep Van An

Tax Partner
+84 28 7101 4444
avo@deloitte.com



Tat Hong Quan

Tax Partner
+84 28 7101 4341
quantat@deloitte.com



Dang Mai Kim Ngan

Tax Partner
+84 28 710 14351
ngandang@deloitte.com



Tran Quoc Thang

Tax Partner
+84 28 710 14323
qthang@deloitte.com



Vu Minh Ngoc

Tax Partner
+84 28 7101 4645
ngocmvu@deloitte.com



To stay informed with our previous newsletters – visit:
[Deloitte's website](https://www.deloitte.com/vietnam)

Deloitte's Tax & Legal Newsletter is intended for reference purposes only and is not for distribution or resale.

Office

Hanoi Office

15th Floor, Vinaconex Building,
34 Lang Ha Street, Lang Ward,
Hanoi, Vietnam
Tel: +84 24 7105 0000
Fax: +84 24 6288 5678

Ho Chi Minh City Office

18th Floor, Times Square Building,
57-69F Dong Khoi Street, Sai Gon Ward,
Ho Chi Minh City, Vietnam
Tel: +84 28 7101 4555
Fax: +84 28 3910 0750

Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which is a separate and independent legal entity, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

About Deloitte Vietnam

In Vietnam, services are provided by separate and independent legal entities, each of which may be referred to or known as Deloitte Vietnam.

This communication contains general information only, and none of DTTL, its global network of member firms or their related entities is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication.