

## Tax & Legal Alert

Critical amendments and supplements to the Law on Export and Import Duties, the Law on Value-Added Tax, and the Law on Customs

July 2025



# Critical amendments and supplements to the Law on Export and Import Duties, the Law on Value-Added Tax, and the Law on Customs

On 25 June 2025, the National Assembly officially passed the Law No. 90/2025/QH15 ("Law 90") amending and supplementing certain 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 ("VAT"); the Law on Import and Export Duties; the Law on Investment; the Law on Public Investment; and the Law on Management and Use of Public Assets. Several of the amended provisions have attracted significant attention from the business community in recent times.

**Effective date:** 01 July 2025

In this alert, Deloitte Vietnam shall provide the **notable amendments and supplements to the Law on Import and Export Duties, the Law on VAT and the Law on Customs**, including:

- ✓ Inland import and export activities;
- ✓ Supplement scope for application of 0% VAT rate;
- ✓ Supplement scope on Authorized Economic Operator ("AEO") regime; and
- ✓ Supplement scope for application of Import Duty exemption.

## 1 Inland import-export activities

The regulation governing the inland import and export activities, following a period of public consultation and consideration of various proposals in the proposed drafts, has been officially incorporated into the amended and supplemented Law on Customs under the supplemented **Article 47a**, as follows:

### Definition of inland import-export activities

*"Inland import-export goods are **those delivered and received within the territory of Vietnam as designated by foreign trader** under a sale, processing, leasing, or borrowing contract between Vietnamese enterprises and foreign trader."*

### Transitional application

The above-mentioned regulation shall apply to customs declarations that were **registered but not yet completed** prior to the effective date of the amended and supplemented Law on Customs.

*Supplemented provisions under Article 47a of the amended and supplemented Law on Customs*



# Critical amendments and supplements to the Law on Export and Import Duties, the Law on Value-Added Tax, and the Law on Customs (cont)

## 2 Supplement scope for application of 0% VAT rate

The provision under point a, Clause 1, Article 9 of the Law on VAT has been amended and supplemented to include "inland export goods" within the scope of export goods **eligible for the 0% VAT rate**.

*Amended and supplemented provisions under point a, Clause 1, Article 9 of the amended and supplemented Law on VAT*

## 3 Supplement scope on AEO regime

The provision on the AEO regime in customs under Article 42 of the Law on Customs has been amended and supplemented as follows:

### Conditions for AEO eligibility

**02 following conditions have been waived:** (1) "Compliance with customs and tax regulations for 02 consecutive years" and (2) "Meeting the required annual import-export turnover threshold" when considering the application of AEO regime for certain types of enterprises as **announced by the Ministry of Science and Technology**, including:

- ✓ High-tech enterprises;
- ✓ Newly established enterprises implementing projects of manufacturing high-tech products;
- ✓ Enterprises implementing strategic technology projects;
- ✓ Enterprises implementing projects on the production of key digital technology products, or projects relating to the research, development, design, manufacturing, packaging, and testing of semiconductor chips, or projects developing artificial intelligence data centers;
- ✓ Enterprises implementing projects on the production of supporting products directly serving the semiconductor industry.

### AEO regime applied for imported and exported technological goods within the list

The AEO regime is applied to **import-export goods** related to semiconductors, high-tech, strategic technologies, and key digital technologies, **based on the list issued by the Ministry of Science and Technology** (the list shall include HS code that aligned with the Vietnam Harmonized System of Import and Export Goods).

*Amended and supplemented provision under Article 42 of the amended and supplemented Law on Customs*



# Critical amendments and supplements to the Law on Export and Import Duties, the Law on Value-Added Tax, and the Law on Customs (cont)

## 4 Supplement scope for application of Import Duty exemption

The provisions on **Import Duty exemption** have been amended and supplemented under **Clauses 18 and 21, Article 16 of the Law on Export and Import Duties**. Specifically, Import Duty exemption is applied to certain categories of imported goods serving the development of science, technology, innovation, and the digital technology industry, including:

- ✓ Machinery, equipment, specialized spare parts, materials, documents, and scientific publications directly used for the above-mentioned purposes;
- ✓ Imported fixed assets of related investment projects;
- ✓ Imported raw materials, supplies, and components within 05 years under new or expanded investment projects of science and technology organizations or high-tech enterprises, starting from the commencement of research or production activities;
- ✓ Imported raw materials, supplies, and components that are not yet produced domestically and are directly used in the production of digital technology products; as well as those imported for research and pilot production by research and development centers.

*Amended and supplemented provisions under Clauses 18 and 21, Article 16 of the amended and supplemented Law on Export and Import Duties*





# Deloitte Vietnam's view and recommendations

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- ✓ The new definition of inland export and import activities has, in essence, addressed the majority of customs and tax-related procedural bottlenecks and provides reassurance for the business community in applying such regulations to their operations in Vietnam from 01 July 2025. However, the new regulations do not provide whether retroactive application is granted to or how to handle unresolved circumstances arising since the effective date of Decree No. 08/2015/NĐ-CP. Where necessary, enterprises may **consider consulting with competent authorities** to clarify the appropriate treatment for transactions happened in the past;
- ✓ While the full 05 qualification criteria for being AEO must be satisfied by other enterprises; for enterprises operating in high-tech and strategic technology sectors as announced by the Ministry of Science and Technology, to be considered for AEO application, the amended provisions not only bring positive changes but may also have strategic impacts for their business operations. However, the AEO regime is expected to be applied **only to** exported and imported goods related to the semiconductor industry, high technology, strategic technology, and key digital technologies as specified in the official list issued by the Ministry of Science and Technology and **unlikely to apply to** goods serving other business purposes. Therefore, timely awareness and implementation of the new regulations will be a critical success factor;
- ✓ Detailed guidance for the amended and supplemented laws will be provided in respective guiding decrees and circulars. In addition to referencing the legal provisions at the law level, enterprises are advised to **closely follow up and stay tuned with such progress, expected to be in the near future**;
- ✓ 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 Customs and Tax authorities**, or consult with the trusted advisor, to obtain consultation/guidance and ensure uninterrupted compliance and operations;
- ✓ Customs and global trade experts of Deloitte Vietnam have deep technical knowledge and decades of experience in serving export-manufacturing companies, export-processing enterprises, and AEO enterprises. We are pleased to extend supports to the enterprises regarding the above regulations upon your request.





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



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