

TAX & LEGAL ALERT

New organizational structure of the Customs authorities

March 2025



Update on the organizational restructure of Customs authorities

To implement the restructuring and streamlining of the political system's organizational according to Resolution No. 18-NQ/TW dated 25 October 2017, the Government issued **Decree No. 29/2025/ND-CP** dated 24 February 2025 regulating the functions, duties, authorities and structure of the Ministry of Finance. Subsequently, the Ministry of Finance issued **Decision No. 382/QD-BTC** dated 26 February 2025 regulating the functions, tasks, authorities and structure of the Department of Customs (formerly the General Department of Customs), **Decision No. 966/QD-BTC** dated 05 March 2025 regulating the functions, authorities and structure of the Sub-departments of Customs. The Department of Customs also issued **Decision No. 10/QD-CHQ** dated 05 March 2025 regulating the units under regional Sub-department of Customs. As a result, the organizational structure of Customs authorities and customs agencies at all levels will change with the following objectives to:

- Revitalize the system, strengthen capacity, and foster experience-sharing across regions.
- Restructure the organizational framework to streamline the apparatus management, reduce number of working units and overlapping functions, enhance efficiency and reduce state budget expenditures.
- Accelerate technological innovation and digitalization in line with the customs development strategy through 2030.

Key content

Transforming the management model

New organizational structure: 3-level model, including:

Central level

The Department of Customs includes 12 units.

Regional level

Includes 20 Regional Sub-departments of Customs. Each Sub-department governs one or more provinces which have similarities in history, geography, culture, transportation, economy and management level.

Custom border gate/out-of-border gate

Directly under Regional Sub-departments.

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Key content (cont.)



Restructuring of the organization

Changes in the internal organizational structure between **the old model (General Department of Customs)** and **the new model (Department of Customs)** at the central level

No.	Units according to the old model	Units according to the new model
1	Office	Office
2	Legislation Department	Legislation Division
3	International Cooperation Department	-
4	Organization and Personnel Department	Organization and Personnel Division
5	Inspection and Audit Department	Inspection and Audit Division
6	Customs Management and Supervision Department	Customs Management and Supervision Division
7	Department of Import and Export Duty	Customs Duty Division
8	Anti-Smuggling Investigation Department	Anti-Smuggling Investigation Sub-department
9	Post-clearance Audit Department	Post-clearance Audit Sub-department
10	Finance and Administration Department	Finance and Administration Division
11	Risk Management Department	Risk Management Division
12	Customs Inspection Department	Customs Inspection Sub-department
13	Customs Information Technology and Statistics Department	Customs Information Technology and Statistics Division
14	Customs Research Institute	-
15	Vietnam Customs School	-
16	Customs Newspaper	-

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Restructuring of the organization



Regional Sub-departments: Reorganize and restructure 35 Regional Customs Departments into **20 Regional Sub-departments of Customs**, focusing on managing multiple localities based on similarities in history, geography, culture, transportation, economy and management level.

No.	Regional Sub-departments of Customs	Management areas	Head Office
1	Sub-department of Customs Region I	Hanoi, Vinh Phuc, Phu Tho, Hoa Binh, Yen Bai	Hanoi
2	Sub-department of Customs Region II	Ho Chi Minh City	Ho Chi Minh City
3	Sub-department of Customs Region III	Hai Phong, Thai Binh	Hai Phong
4	Sub-department of Customs Region IV	Hung Yen, Hai Duong, Ha Nam, Nam Dinh	Hung Yen
5	Sub-department of Customs Region V	Bac Ninh, Bac Giang, Tuyen Quang, Thai Nguyen, Bac Kan	Bac Ninh
6	Sub-department of Customs Region VI	Lang Son, Cao Bang	Lang Son
7	Sub-department of Customs Region VII	Ha Giang, Lao Cai, Dien Bien, Lai Chau, Son La	Lao Cai
8	Sub-department of Customs Region VIII	Quang Ninh	Quang Ninh
9	Sub-department of Customs Region IX	Quang Binh, Quang Tri, Hue	Quang Binh
10	Sub-department of Customs Region X	Thanh Hoa, Ninh Binh	Thanh Hoa
11	Sub-department of Customs Region XI	Nghe An, Ha Tinh	Ha Tinh
12	Sub-department of Customs Region XII	Da Nang, Quang Nam, Quang Ngai	Da Nang
13	Sub-department of Customs Region XIII	Khanh Hoa, Ninh Thuan, Binh Dinh, Phu Yen	Khanh Hoa
14	Sub-department of Customs Region XIV	Gia Lai, Kon Tum, Dak Lak, Dak Nong, Lam Dong	Dak Lak
15	Sub-department of Customs Region XV	Ba Ria – Vung Tau, Binh Thuan	Ba Ria – Vung Tau
16	Sub-department of Customs Region XVI	Binh Duong, Binh Phuoc, Tay Ninh	Binh Duong
17	Sub-department of Customs Region XVII	Long An, Ben Tre, Tien Giang	Long An
18	Sub-department of Customs Region XVIII	Dong Nai	Dong Nai
19	Sub-department of Customs Region XIX	Can Tho, Ca Mau, Hau Giang, Vinh Long, Tra Vinh, Soc Trang, Bac Lieu	Can Tho
20	Sub-departments of Customs Region XX	Dong Thap, An Giang, Kien Giang	Dong Thap

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Key content (cont.)

Restructuring of the organization (cont.)



Regional Sub-departments (cont.)

- All Customs Sub-Departments will mainly contain 06 units, including: (i) Office, (ii) Organization and Personnel Division, (iii) Risk Management and Information Technology Division, (iv) Customs Operations Division, (v) Customs Control Team, (vi) Post-Clearance Audit and Inspection Team.
- Customs Sub-Department of region I, II, III, VI, VII, VIII, IX, XI, XII, XV, XVI, XVIII, XX are allowed to separate Risk Management and Information Technology Division to Risk Management Division and Information Technology Division (07 divisions in total).



Custom border gate/out-of-gate under Regional Sub-department

- Are restructured and re-arranged from 185 Customs Sub-Departments (old model) into border-gate/non-border-gate Customs units, with a total of less than 165 units.

Restructuring the customs procedures system

During the transition period, while awaiting the superior-authorities to issue Decisions defining the functions, tasks, authorities, and organizational structure of the units under the new organizational model, the Department of Customs requests the units to:



- **Continue to exercise the functions, tasks and authorities as current practice** and ensure that work re-assignments do not disrupt the fulfillment of the on-going assigned responsibilities;



- **Maintain smooth and stable operations** without affecting the performance of the assigned functions, tasks and authorities and settle procedures for people and businesses in accordance with regulations;



- **Establish a dedicated team to address challenges and obstacles arising** during the implementation of the new organizational model.

Transition period

The Department of Customs is going to implement the new organizational structure from 15 March 2025. While waiting for the new structure to come into operation, customs procedures for exports, imports, and means of transport will continue to follow existing codes and designated locations in accordance with prevailing procedures. Customs clearance will remain compliant with the Law on Customs and relevant regulations, ensuring the smooth flow of import and export activities.

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Deloitte Vietnam's comments

Positive factors

Streamlining future procedures: Under the current Customs organizational structure, businesses can minimize the number of working units involved in handling customs procedures. Direct exchanges will take place at either the central or regional level, reducing intermediary steps in the process.

Enhancing operational efficiency: By streamlining and downsizing the operational apparatus, the Customs sector continues to prioritize technology adoption and modernization—one of the key strengths in recent years. As a result, the support for businesses in completing customs procedures will be more standardized, expedite, and efficient.

Considerable matters

Delay in processing dossiers, customs inspection and audit: During the transition period, the handling of applications may experience a delay, in addition, the inspections and audits that are currently being implemented/planned to be implemented may take longer than expected due to changes in the structural system, organizational structure which need time to stabilize.

Increasing pressure on customs inspection and supervision: The refinement and integration of areas help to enhance sharing and connectivity within the Customs system, with more experienced officials involved. Accordingly, inspection and audit periods will become increasingly stringent and diverse, expanding the focus of inspections and reviews.

The issuance of new regulations: Alongside the restructuring of the Customs sector, many legal documents related to Customs (such as the Customs Law, Decrees, and Circulars guiding customs procedures) are being planned for submission to the Ministry of Finance, the Government, and the National Assembly for promulgation in the near future.

Deloitte Vietnam's recommendations

- Businesses need to quickly adapt to changes in the management model and procedures of the Customs authorities.
- For applications that are currently under processing, the enterprises should enhance monitoring, communication and coordination with Customs authorities to ensure timely processing and avoid misplacement.
- Review and archive completed customs applications and import-export records thoroughly, ensuring consistent compliance with Customs laws during the transitioning of managing Customs authorities.
- Strengthen capacity and understanding of Customs regulations and laws, including current regulations and any upcoming amendments or new regulations.
- Contact professional advisors for assistance in resolving any issues and enhancing Customs compliance.

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