

LAW
AMENDING AND SUPPLEMENTING A NUMBER OF
ARTICLES OF THE LAW ON CUSTOMS

Pursuant to the Constitution of the Socialist Republic of Vietnam, a number of articles of which have been amended and supplemented under Resolution No. 203/2025/QH15;

The National Assembly hereby promulgates the Law amending and supplementing a number of articles of the Law on Customs No. 54/2014/QH13, as amended and supplemented by Law No. 71/2014/QH13, Law No. 35/2018/QH14, Law No. 07/2022/QH15, Law No. 90/2025/QH15 and Law No. 133/2025/QH15.

Article 1. Amendments and supplements to a number of articles of the Law on Customs

1. A number of clauses of Article 4 are amended, supplemented or repealed as follows:

a) Clause 3 is amended and supplemented as follows:

“3. *National Single Window mechanism* means an arrangement allowing customs declarants to submit information and documents in the form of data messages through the National Single Window information system to carry out customs procedures and procedures required by relevant state management agencies in relation to exported, imported and transit goods and outbound, inbound and transit means of transport. State management agencies shall decide whether to permit goods to be exported, imported or transited and means of transport to exit, enter or transit. Customs authorities shall decide on customs clearance and release of goods on the basis of information from the National Single Window information system.”;

b) Clause 9 is repealed;

c) Clause 10 is amended and supplemented as follows:

“10. *Bonded warehouse* means a warehouse or storage yard used to store goods that have undergone customs procedures and are deposited pending exportation or importation into Vietnam; or goods brought from abroad and deposited pending exportation to a foreign country or importation into Vietnam.”;

d) Clause 14 is amended and supplemented as follows:

“14. *Customs declarants* include: goods owners; owners of means of transport; operators of means of transport; enterprises providing postal services and enterprises providing international express delivery services; e-commerce platform operators; persons providing goods transit or transshipment services; customs brokers; and persons authorized by goods owners or owners of means of transport to carry out customs procedures.”;

đ) Clauses 27 and 28 are added after Clause 26 as follows:

“27. *Compliance management* means the systematic implementation by customs authorities of measures and operational procedures to monitor, assess and support customs declarants’ compliance with the law and to apply appropriate management measures according to their

level of compliance, with a view to facilitating exportation, importation, exit, entry and transit activities and enhancing the effectiveness of risk management in customs operations.

28. *Duty-free business premises* means premises for the storage, sale, delivery and receipt of imported or domestically manufactured goods intended for persons eligible to purchase duty-free goods in accordance with the law.”.

2. Clause 2 of Article 8 is amended and supplemented as follows:

“2. The system of technical standards for electronic data interchange and the legal validity of documents in the form of data messages used in electronic customs procedures shall be governed by the law on electronic transactions.”.

3. Clause 2 of Article 16 is amended and supplemented as follows:

“2. Customs inspection and supervision shall be conducted on the basis of compliance management and risk management to ensure the effectiveness and efficiency of state management of customs and facilitate exportation, importation, exit, entry and transit activities.”.

4. Article 16a is added after Article 16 as follows:

“Article 16a. Customs inspection and supervision of goods exported or imported through e-commerce platforms

1. Goods exported or imported through e-commerce platforms shall undergo customs procedures and be subject to customs inspection and supervision.
2. Organizations and individuals in Vietnam purchasing goods from or selling goods to overseas parties through e-commerce platforms shall complete electronic identification and authentication. E-commerce platform operators shall be responsible for connecting to the customs authorities’ e-commerce data processing system when carrying out electronic identification and authentication.
3. E-commerce platform operators, bonded warehouse operators, transport enterprises or their agents, and organizations and individuals involved in goods exported or imported through e-commerce platforms shall be responsible for providing customs authorities with information relating to such goods.
4. The Government shall prescribe detailed provisions for this Article.”.

5. Article 17 is amended and supplemented as follows:

“Article 17. Risk management in customs operations

1. Customs authorities shall implement risk management in customs operations, including: collecting and processing customs information and data; analyzing, cross-checking and verifying information and data in customs dossiers; developing and managing risk profiles and targeting profiles; developing and applying risk management criteria; monitoring and assessing risks; identifying targets, detecting, predicting and issuing warnings of risks, and providing operational intelligence; deciding on and implementing customs inspection and supervision measures, post-clearance audits and other operational activities appropriate to the levels of risk and compliance with the law.

2. Customs authorities shall manage operational information systems and apply digital technologies, big data and artificial intelligence to implement risk management in customs operations.
 3. The Government shall prescribe detailed provisions for this Article.”.
6. Article 17a is added after Article 17 as follows:

“Article 17a. Compliance management in customs administration

1. Customs authorities shall implement compliance management in customs administration, including: collecting and processing customs information and data; developing and managing compliance profiles; monitoring and assessing compliance; implementing measures to support voluntary compliance by customs declarants; and applying appropriate management measures according to the level of compliance with the law. Customs authorities shall manage operational information systems and apply digital technologies, big data and artificial intelligence to implement compliance management in customs administration.
 2. Customs declarants that comply with the law shall be considered for priority treatment in customs procedures and for exemption from, or reduced levels of, customs inspection and supervision, post-clearance audits and other operational activities in relation to exportation, importation, exit, entry and transit activities.
 3. The Government shall prescribe detailed provisions for this Article.”.
7. A number of clauses of Article 18 are amended and supplemented as follows:
- a) The introductory sentence of Clause 2 is amended and supplemented as follows:

“2. Customs declarants that are goods owners, owners of means of transport, e-commerce platform operators or persons providing goods transit or transshipment services shall have the following obligations:”;
 - b) Clause 3 is amended and supplemented as follows:

“3. Customs declarants that are customs brokers or other persons authorized by goods owners or owners of means of transport shall perform the obligations prescribed at Points a, b, c, d, e and g of Clause 2 of this Article within the scope of their authorization. Customs declarants that are operators of means of transport shall perform the obligations prescribed at Points a, c, d, e and g of Clause 2 of this Article. Enterprises providing postal services and enterprises providing international express delivery services shall perform the obligations prescribed at Points a, b, c, d, e and g of Clause 2 of this Article.”.
8. Article 20 is amended and supplemented as follows:

“Article 20. Customs brokers

1. A customs broker means an enterprise established and operating in accordance with the law that acts on behalf of goods owners or owners of means of transport to carry out customs procedures and other administrative procedures relating to exported, imported and transit goods and outbound, inbound and transit means of transport.
2. Customs brokers shall have customs brokerage staff to make customs declarations.
3. The Minister of Finance shall prescribe regulations governing the management and activities of customs brokers and customs brokerage staff.”.

9. A number of points and clauses of Article 22 are amended and supplemented as follows:

a) Point a of Clause 3 is amended and supplemented as follows:

“a) Inspection sites within the areas of land border checkpoints, international railway stations and international airports; international post offices; seaports and inland waterway ports where exportation, importation, exit, entry or transit activities take place; and dry ports;”;

b) Clause 4 is amended and supplemented as follows:

“4. Competent agencies, organizations and individuals, when undertaking planning and construction design in relation to land border checkpoints, international railway stations and international airports; seaports and inland waterway ports where exportation, importation, exit, entry or transit activities take place; dry ports; economic zones, industrial parks, non-tariff zones, free trade zones and other locations where exportation, importation, exit, entry or transit activities take place, shall be responsible for allocating locations for carrying out customs procedures and areas for storing exported and imported goods that meet the requirements for customs inspection and supervision under this Law.”;

c) Clause 5 is added after Clause 4 as follows:

“5. The Government shall prescribe detailed provisions for this Article.”.

10. Articles 24 and 25 are amended and supplemented as follows:

“Article 24. Customs dossiers

1. A customs dossier shall comprise:

- a) A customs declaration or a document serving as a substitute for a customs declaration. A customs declaration shall be valid for carrying out customs procedures for 15 days from the date of registration;
- b) Related documents.

Depending on the circumstances, customs declarants shall submit or present contracts for the sale and purchase of goods, commercial invoices, transport documents, documents certifying the origin of goods, export or import licences, written notifications of specialized inspection results or exemption from specialized inspection, and documents relating to goods or means of transport as prescribed by relevant laws.

- 2. Customs declarations and documents forming part of customs dossiers shall be in the form of data messages or paper documents. Documents in the form of data messages shall satisfy the requirements for integrity and format prescribed by the law on electronic transactions.
- 3. Customs dossiers shall be submitted or presented to customs authorities through the electronic customs data processing system or at customs offices.

For documents forming part of customs dossiers that are issued through the National Single Window mechanism by specialized state management agencies or organizations conducting specialized inspections, customs declarants shall not be required to submit or present such documents to customs authorities.

- 4. The Government shall provide guidance on the implementation of the National Single Window mechanism.

5. The Minister of Finance shall prescribe customs declaration forms, the use of customs declarations and documents serving as substitutes for customs declarations, and the circumstances in which the related documents specified in Clause 1 of this Article must be submitted or presented.

Article 25. Time limits for submission of customs dossiers

1. For exported goods, customs dossiers shall be submitted after the goods have been assembled at the location notified by the customs declarant and no later than 04 hours before the means of transport exits the country. For exported goods sent by express delivery services, customs dossiers shall be submitted no later than 02 hours before the means of transport exits the country.
2. For imported goods, customs dossiers shall be submitted before the date on which the goods arrive at the border checkpoint or within 30 days from the date of their arrival at the border checkpoint.
3. The time limits for submission of customs dossiers for means of transport shall comply with Clause 2 of Article 69 of this Law.”.

11. Clause 4 of Article 26 is amended and supplemented as follows:

- “4. Goods codes in the List of Goods Prohibited from Export or Import, the List of Goods Subject to Export or Import Licensing or Conditions, and the List of Goods Subject to Specialized Inspection shall be consistent with the Vietnam Nomenclature of Exports and Imports.

The Government shall prescribe detailed provisions for this Clause.”.

12. A number of clauses of Article 29 are amended and supplemented as follows:

- a) Clause 4 is amended and supplemented as follows:

“4. Customs declarants may make supplementary declarations in the following circumstances:

- a) For goods undergoing customs procedures: before customs authorities give notice of customs inspection;
- b) For goods that have been cleared: within 60 days from the date of customs clearance and before a decision is issued to suspend the movement of goods through the customs supervision area or to conduct a post-clearance audit, inspection or examination of the cleared goods, except where the supplementary declaration concerns export or import licences or specialized inspections relating to goods quality, health, culture, animal or plant quarantine, or food safety;
- c) Where customs declarants make supplementary declarations after the time limits prescribed at Points a and b of this Clause or at the request of customs authorities, such declarations shall be handled in accordance with the law on taxation, the law on handling administrative violations and other relevant legal provisions;
- d) Other cases of supplementary declaration.”;

- b) Clause 7 is added after Clause 6 as follows:

“7. The Minister of Finance shall prescribe detailed provisions for this Article.”.

13. Article 32 is amended and supplemented as follows:

“Article 32. Examination of customs dossiers

1. When examining customs dossiers, customs authorities shall verify the accuracy and completeness of the customs declaration particulars and their consistency with the documents forming part of the customs dossiers, and verify compliance with goods management policies, tax policies applicable to exported, imported and transit goods, and other relevant legal provisions.
2. Customs dossiers shall be examined through the electronic customs data processing system or directly by customs officers.
3. The Minister of Finance shall prescribe detailed provisions for this Article.”.

14. Point c of Clause 1 of Article 33 is amended and supplemented as follows:

“c) Goods falling within other special cases as decided by the Minister of Finance.”.

15. Clause 3 is added after Clause 2 of Article 52 as follows:

- “3. The Minister of Finance shall prescribe detailed provisions on customs procedures, customs inspection and supervision of goods exported or imported through postal or express delivery services.”.

16. A number of points and clauses of Article 58 are amended and supplemented as follows:

a) Clause 5 is amended and supplemented as follows:

- “5. Enterprises operating ports, warehouses or storage yards shall be responsible for allocating areas within their ports, warehouses or storage yards that satisfy customs supervision requirements for the storage of unclaimed goods, and shall take the lead in and coordinate the handling of unclaimed goods in accordance with Clause 6 of this Article.”;

b) Point b of Clause 6 is amended and supplemented as follows:

- “b) For goods causing environmental pollution, the owner or operator of the means of transport, or a person authorized by the owner of the means of transport, shall be responsible for transporting such goods out of the territory of Vietnam. Where none of these persons can be identified, the enterprise operating the port, warehouse or storage yard shall be responsible for destroying the goods. Customs authorities shall take the lead in supervising the destruction and coordinate with relevant agencies to ensure that the destruction is carried out in accordance with the law.”;

c) Clause 7 is added after Clause 6 as follows:

- “7. The Minister of Finance shall provide guidance on the handling of unclaimed goods within customs operating areas.”.

17. The title of Section 5 of Chapter III is amended and supplemented as follows:

“Section 5

**CUSTOMS INSPECTION AND SUPERVISION OF GOODS AT BONDED
WAREHOUSES, CONTAINER FREIGHT STATIONS, DUTY-FREE BUSINESS
PREMISES, AND SITES FOR THE CONSOLIDATION, INSPECTION AND
SUPERVISION OF EXPORTED AND IMPORTED GOODS”.**

18. Articles 61, 62 and 63 are amended and supplemented as follows:

“Article 61. Goods stored at bonded warehouses and container freight stations, and goods sold at duty-free business premises

1. Goods deposited in bonded warehouses may be stored for a period not exceeding 24 months from the date of deposit.
2. Goods brought into container freight stations shall include imported goods that have not yet undergone customs procedures and exported goods for which customs procedures have been completed or customs declarations have been registered but physical inspection will be conducted at the container freight stations.

Goods may be stored at container freight stations for a period not exceeding 180 days from the date they are brought into such stations.

3. Goods intended for sale at duty-free business premises shall be subject to customs inspection and supervision from the commencement of customs procedures until they are sold, exported or otherwise handled in accordance with the law.

Goods intended for sale at duty-free business premises shall be stored at duty-free shops or warehouses of enterprises selling duty-free goods that meet customs supervision requirements. The storage period shall not exceed 24 months from the date of completion of customs procedures.

Article 62. Bonded warehouses, container freight stations, sites for the consolidation, inspection and supervision of exported and imported goods, and duty-free business premises

1. Bonded warehouses, container freight stations and sites for the consolidation, inspection and supervision of exported and imported goods shall be established in localities where the following facilities or areas are located:
 - a) Seaports; international airports; land border checkpoints; international railway stations; inland waterway ports where exportation, importation, exit, entry or transit activities take place; and dry ports;
 - b) Industrial parks, high-tech parks, non-tariff zones, free trade zones, logistics centres, concentrated digital technology zones, industrial clusters and other areas prescribed by law.
2. Duty-free business premises shall be located at the following locations:
 - a) Within the segregated areas of international land border checkpoints, international railway stations, seaports and inland waterway ports where exportation, importation, exit, entry or transit activities take place; and within the segregated areas and restricted areas of international airports;
 - b) Other areas where duty-free business premises may be established in accordance with the law.

3. Bonded warehouses, container freight stations, sites for the consolidation, inspection and supervision of exported and imported goods, and duty-free business premises shall satisfy customs inspection and supervision requirements.
4. The Government shall prescribe detailed provisions on the following matters:
 - a) Customs procedures, customs inspection and supervision, and the establishment and operation of bonded warehouses, container freight stations and sites for the consolidation, inspection and supervision of exported and imported goods;
 - b) Services provided within bonded warehouses and container freight stations;
 - c) Customs procedures, customs inspection and supervision, business operations and standards applicable to duty-free business premises.

Article 63. Rights and obligations of bonded warehouse operators, container freight station operators, enterprises providing cargo consolidation services, goods owners and enterprises selling duty-free goods

1. Bonded warehouse operators and owners of goods deposited in bonded warehouses shall have the following rights and obligations:
 - a) Bonded warehouse operators may accept goods for storage in bonded warehouses under contracts and move goods within bonded warehouses as agreed with the goods owners.

Bonded warehouse operators shall comply with customs authorities' requests for inspection of goods;

- b) Goods owners may reinforce packaging, sort goods, take samples and carry out other activities under customs supervision, and may transfer ownership of the goods. Goods transported from one bonded warehouse to another shall be subject to customs inspection and supervision in accordance with the law.
2. Goods owners and enterprises providing cargo consolidation services shall have the following rights and obligations:
 - a) Goods owners may transfer ownership of goods and pack, repack, reinforce, repair and preserve goods;
 - b) Enterprises providing cargo consolidation services may split and consolidate consignments belonging to multiple goods owners for carriage in the same container, and arrange or rearrange stored goods.
3. Enterprises selling duty-free goods shall have the following rights and obligations:
 - a) Enterprises selling duty-free goods may transport goods between their duty-free business premises. Goods transported from one duty-free business premises to another shall be subject to customs inspection and supervision in accordance with the law;
 - b) Enterprises selling duty-free goods shall be responsible for selling duty-free goods only to eligible persons and within the quantity allowances prescribed by law.
4. Bonded warehouse operators, container freight station operators and enterprises selling duty-free goods shall comply with accounting and statistical requirements, equip themselves with the technical means and equipment for managing goods electronically, and establish connectivity with customs authorities for customs inspection and supervision in accordance with this Law.

5. Bonded warehouse operators, container freight station operators, enterprises providing cargo consolidation services, goods owners and enterprises selling duty-free goods shall comply with the legal provisions governing the operation of bonded warehouses, container freight stations and duty-free business premises.”.

19. A number of clauses of Article 64 are amended and supplemented as follows:

- a) Clause 1 is amended and supplemented as follows:

“1. Goods transported under customs supervision shall include transit goods, transshipment goods and goods subject to border-gate transfer.”;

- b) Clause 5 is added after Clause 4 as follows:

“5. The Government shall prescribe detailed provisions for this Article.”.

20. Article 65 is amended and supplemented as follows:

“Article 65. Transport routes and time limits

1. Goods transported under customs supervision shall be transported along the specified routes, through the specified border checkpoints and within the specified time limits.
2. Customs declarants shall notify customs authorities of the routes for goods transported under customs supervision in accordance with the law.”.

21. The title of Section 8 of Chapter III is amended and supplemented as follows:

“Section 8

INSPECTION, SUPERVISION AND SUSPENSION OF CUSTOMS PROCEDURES FOR IMPORTED, EXPORTED AND TRANSIT GOODS RELATED TO INTELLECTUAL PROPERTY RIGHTS”.

22. Clauses 2 and 3 of Article 73 are amended and supplemented as follows:

- “2. Customs authorities shall decide to suspend customs procedures for exported or imported goods upon receipt of a request from an intellectual property rights holder or a duly authorized representative, accompanied by evidence of lawful ownership of intellectual property rights and evidence of infringement of such rights, provided that a cash deposit or a guarantee instrument issued by a credit institution has been furnished to secure compensation for damage and payment of expenses arising, as prescribed by law, from an improper request for suspension of customs procedures.

Customs authorities shall, on their own initiative, suspend customs procedures where, in the course of inspection, supervision and control, they identify clear grounds for suspecting that exported, imported or transit goods are intellectual property counterfeit goods.

3. The provisions of this Law on suspension of customs procedures for exported, imported and transit goods showing signs of infringement of intellectual property rights shall not apply to humanitarian aid goods, relocation assets, goods entitled to privileges and immunities, or baggage, presents and gifts within duty-free allowances.”.

23. Article 74 is amended and supplemented as follows:

“Article 74. Inspection, supervision and suspension of customs procedures for exported, imported and transit goods related to intellectual property rights

1. Procedures for requesting inspection and supervision of goods related to intellectual property rights:
 - a) Intellectual property rights holders shall, directly or through duly authorized representatives, submit dossiers requesting inspection and supervision of goods related to intellectual property rights at a convenient Regional Customs office and pay fees and charges in accordance with the law on fees and charges;
 - b) Inspection and supervision measures for goods related to intellectual property rights shall apply for 02 years from the date on which the Regional Customs office accepts the request and may be extended for a further 02 years, but shall not extend beyond the term of protection of the relevant intellectual property subject matter under the law on intellectual property;
 - c) Within 10 working days from receipt of a complete dossier requesting inspection and supervision, the Regional Customs office shall notify the intellectual property rights holder or duly authorized representative of its acceptance of the dossier, request for supplementation or rejection.
2. Suspension of customs procedures:
 - a) During the period in which inspection and supervision measures apply, if a consignment showing signs of infringement of intellectual property rights is detected, the head of the customs authority where customs procedures are carried out shall immediately notify the intellectual property rights holder or duly authorized representative to enable them to submit a request for suspension of customs procedures;
 - b) Where an intellectual property rights holder or duly authorized representative requests suspension of customs procedures for goods showing signs of infringement of intellectual property rights but has not yet submitted a dossier requesting inspection and supervision, customs authorities shall decide to suspend customs procedures if the intellectual property rights holder or duly authorized representative satisfies the conditions prescribed in Clause 2 of Article 73 of this Law and the requirements governing dossiers requesting inspection and supervision of goods related to intellectual property rights;
 - c) No later than 02 working hours after receipt of a complete dossier requesting suspension, the head of the customs authority where customs procedures are carried out shall issue a decision to suspend customs procedures or refuse the request, stating the reasons, and notify the intellectual property rights holder or duly authorized representative. The duration of and procedures for suspension of customs procedures shall comply with the law on intellectual property;
 - d) Where customs authorities suspend customs procedures on their own initiative, the head of the customs authority where customs procedures are carried out shall issue a decision suspending customs procedures and notify the customs declarant and the intellectual property rights holder or duly authorized representative so that they may coordinate in identifying and handling infringements in accordance with the law on intellectual property.

3. The Minister of Finance shall prescribe detailed provisions for this Article.”.

24. Article 77 is amended and supplemented as follows:

“Article 77. Post-clearance audit

1. Post-clearance audit means an examination conducted by customs authorities, after goods have been cleared, of customs dossiers, accounting books, accounting vouchers and other documents, materials and data relating to the goods, and, where necessary and still feasible, a physical inspection of the goods.
2. Post-clearance audits aim to assess the accuracy and truthfulness of the contents of documents and dossiers declared, submitted or presented by customs declarants to customs authorities, and to assess and improve customs declarants’ compliance with customs law and other legal provisions relating to export and import management.
3. Post-clearance audits shall be conducted at customs offices or customs declarants’ premises. Customs declarants’ premises shall include their head offices, branches, shops, production sites and goods storage locations in accordance with relevant laws.
4. For a post-clearance audit, the period from the date of registration of the customs declaration to the date of issuance of the decision to conduct the post-clearance audit shall not exceed 05 years.
5. Post-clearance audits shall be conducted on the basis of risk management, compliance management and the application of digital technologies.
6. The Government shall prescribe detailed provisions for this Article.”.

25. Articles 79 and 80 are amended and supplemented as follows:

“Article 79. Authority to decide on post-clearance audits and duration of post-clearance audits

1. Authority to decide on post-clearance audits:
 - a) The Director of the Customs Department and the Head of the Post-Clearance Audit Sub-Department may decide on post-clearance audits nationwide;
 - b) The Head of Regional Customs may decide on post-clearance audits within the geographical area under the management of Regional Customs.

Where a customs declarant to be audited falls outside its assigned geographical area of management, Regional Customs shall report to the Customs Department for consideration and assignment of a unit to conduct the audit.

Audits assessing customs declarants’ compliance with the law shall be conducted under the annual post-clearance audit plan issued by the Director of the Customs Department.

2. The duration of a post-clearance audit shall be specified in the audit decision. The audit duration shall not exceed 20 days from the date on which the audit decision is announced. Where the audit has a broad scope or involves complex matters, the person who decided on the audit may grant a single extension not exceeding 20 days.
3. The Government shall prescribe detailed provisions for this Article.

Article 80. Post-clearance audit sequence and procedures

1. The post-clearance audit sequence and procedures shall comprise:
 - a) Preparation for the post-clearance audit;
 - b) Conduct of the post-clearance audit;
 - c) Handling of the post-clearance audit results.
2. The Government shall prescribe detailed provisions for this Article.”.

26. The title and Clause 1 of Article 81 are amended and supplemented as follows:

- a) The title of the Article is amended and supplemented as follows:

“Article 81. Duties and powers of customs officers in post-clearance audits”;

- b) Clause 1 is amended and supplemented as follows:

“1. The Director of the Customs Department, the Head of the Post-Clearance Audit Sub-Department and the Head of Regional Customs shall have the following duties and powers:

- a) Issue audit decisions and establish audit teams;
- b) Extend audit durations; amend, suspend or cancel audit decisions;
- c) Issue audit conclusions; handle audit results; decide, within their competence, on action to be taken in accordance with the law, or recommend that competent persons decide on such action in accordance with the law;
- d) Resolve complaints and denunciations in accordance with the law.”.

27. Clause 5 of Article 82 is amended and supplemented as follows:

“5. Request the head of the audit team to produce the audit decision and customs identification card.”.

28. Clause 2 of Article 84 is amended and supplemented as follows:

“2. Customs authorities shall, within their functions and delegated powers, carry out tax administration activities in accordance with the law on tax administration.”.

29. Clause 2 of Article 86 is amended and supplemented as follows:

“2. The customs value of exported goods shall be the actual price of the goods determined at the export border checkpoint, excluding international transport costs and international insurance costs.”.

30. Article 104 is amended and supplemented as follows:

“Article 104. Detailed provisions and implementing measures

The Government, the Prime Minister and the Minister of Finance shall prescribe detailed provisions for the articles and clauses assigned to them under this Law and specific measures for organizing and guiding the implementation of this Law and addressing other matters within their management and executive authority in accordance with the law.”.

31. Certain phrases are replaced or deleted as follows:

- a) Replace the phrase “Director General of the General Department of Customs” with “Director of the Customs Department” in Clause 2 of Article 13; Points c and g of Clause 3 of Article 22; Clause 1 of Article 44; and Clause 3 of Article 57;
- b) Replace the phrase “General Department of Customs” with “Customs Department” at Point a of Clause 1 of Article 14; Clause 1 of Article 84; Clause 3 of Article 94; Clauses 1 and 3 of Article 97; and Article 98;
- c) Replace the phrase “Customs Departments of provinces, inter-provincial areas and centrally governed cities” with “Regional Customs” at Point b of Clause 1 of Article 14, and replace the phrase “Customs Sub-Departments, Customs Control Teams and equivalent units” with “Border-Gate Customs, Non-Border-Gate Customs” at Point c of Clause 1 of Article 14;
- d) Replace the phrase “Customs Department” with “Regional Customs” in Clause 2 of Article 22, and replace the phrase “Customs Sub-Department” with “Border-Gate Customs, premises of Non-Border-Gate Customs” in Clause 2 and at Point b of Clause 3 of Article 22;
- d) Replace the phrase “Head of the Customs Sub-Department” with “Head of the customs authority where customs procedures are carried out” in Clause 4 of Article 35;
- e) Replace the phrase “Border-Gate Customs Sub-Department” with “Border-Gate Customs” in Clause 1 of Article 46;
- g) Replace the phrase “enterprises providing postal services” with “enterprises engaged in the business of providing postal services” in Clause 2 of Article 52 and Clause 4 of Article 89;
- h) Replace the phrase “Head of the Customs Sub-Department” with “Head of Border-Gate Customs, Head of Non-Border-Gate Customs”; replace the phrase “Head of the Control Team under the Customs Department” with “Head of the Customs Control Team under Regional Customs”; replace the phrase “Anti-Smuggling Investigation Department” with “Anti-Smuggling Investigation Sub-Department”; and delete the phrase “and the Commander of the Maritime Control Squadron” in Clause 1 of Article 90;
- i) Delete the word “civil” and insert the phrase “dry ports;” after the phrase “entry, transit;” at Point a of Clause 1 of Article 7;
- k) Delete the phrase “tax-suspension warehouses,” at Point a of Clause 1 of Article 7 and Point d of Clause 3 of Article 22.

32. Clause 2 of Article 14 and Articles 47, 75, 76, 101 and 102 are repealed.

Article 2. Amendments and supplements to a number of articles of related laws

- 1. A number of articles of the Law on Intellectual Property No. 50/2005/QH11, as amended and supplemented by Law No. 36/2009/QH12, Law No. 42/2019/QH14, Law No. 07/2022/QH15, Law No. 93/2025/QH15 and Law No. 131/2025/QH15, are amended and supplemented as follows:
 - a) Clause 2 of Article 199 is amended and supplemented as follows:
 - “2. Where necessary, competent state agencies may apply provisional urgent measures, measures to control exported, imported and transit goods related to intellectual property rights, and measures to prevent administrative violations and secure the imposition of administrative sanctions, in accordance with this Law and other relevant legal provisions.”;

- b) Clause 4 of Article 200 is amended and supplemented as follows:
“4. The application of measures to control exported, imported and transit goods related to intellectual property rights shall fall within the competence of customs authorities.”;
- c) The title of Chapter XVIII is amended and supplemented as follows:

“Chapter XVIII

**HANDLING OF INTELLECTUAL PROPERTY RIGHTS INFRINGEMENTS THROUGH
ADMINISTRATIVE AND CRIMINAL MEASURES; CONTROL OF EXPORTED,
IMPORTED AND TRANSIT GOODS RELATED TO INTELLECTUAL PROPERTY
RIGHTS”;**

- d) The title of Section 2 of Chapter XVIII is amended and supplemented as follows:

“Section 2

**CONTROL OF EXPORTED, IMPORTED AND TRANSIT GOODS RELATED TO
INTELLECTUAL PROPERTY RIGHTS”;**

- d) The title of Article 216 is amended and supplemented as follows:

“Article 216. Measures to control exported, imported and transit goods related to intellectual property rights”;

- e) The introductory sentence of Clause 1 of Article 216 is amended and supplemented as follows:
“1. Measures to control exported, imported and transit goods related to intellectual property rights shall include:”;
- g) Point b of Clause 2 of Article 216 is amended and supplemented as follows:
“b) Customs authorities shall act on their own initiative where, in the course of inspection, supervision and control, they identify clear grounds for suspecting that exported, imported or transit goods are intellectual property counterfeit goods.”;
- h) Clause 4 of Article 218 is amended and supplemented as follows:
“4. Where customs authorities suspend customs procedures on their own initiative, they shall immediately notify the intellectual property rights holder, if contact information is available, and the importer, exporter or transit service provider of the suspension.

If, within ten working days from the date of notification, the intellectual property rights holder does not initiate civil proceedings and customs authorities do not decide to accept the case for handling under procedures for handling administrative violations, customs authorities shall resume customs procedures for the consignment.”.

- 2. A number of articles of the Law on the Organization of Criminal Investigation Agencies No. 99/2015/QH13, as amended and supplemented by Law No. 02/2021/QH15, are amended and supplemented as follows:
 - a) Clause 2 of Article 9 is amended and supplemented as follows:
“2. Customs authorities assigned to conduct certain investigative activities shall include the Anti-Smuggling Investigation Sub-Department; the Post-Clearance Audit Sub-Department; Regional Customs; and Border-Gate Customs.”;

- b) Replace the phrase “Director of the Anti-Smuggling Investigation Department, Director of the Post-Clearance Audit Department, Director of the Customs Department of a province, an inter-provincial area or a centrally governed city, Head of the Border-Gate Customs Sub-Department” with “Head of the Anti-Smuggling Investigation Sub-Department, Head of the Post-Clearance Audit Sub-Department, Head of Regional Customs, Head of Border-Gate Customs” in the introductory sentences of Clauses 1 and 2 of Article 33;
 - c) Replace the phrase “Deputy Director of the Anti-Smuggling Investigation Department, Deputy Director of the Post-Clearance Audit Department, Deputy Director of the Customs Department of a province, an inter-provincial area or a centrally governed city, Deputy Head of the Border-Gate Customs Sub-Department” with “Deputy Head of the Anti-Smuggling Investigation Sub-Department, Deputy Head of the Post-Clearance Audit Sub-Department, Deputy Head of Regional Customs, Deputy Head of Border-Gate Customs” in Clause 3 of Article 33;
 - d) Replace the phrase “Director and Deputy Director of the Anti-Smuggling Investigation Department; Director and Deputy Director of the Post-Clearance Audit Department; Director and Deputy Director of the Customs Department of a province, an inter-provincial area or a centrally governed city; Head and Deputy Head of the Border-Gate Customs Sub-Department” with “Head and Deputy Head of the Anti-Smuggling Investigation Sub-Department; Head and Deputy Head of the Post-Clearance Audit Sub-Department; Head of Regional Customs and Deputy Head of Regional Customs; Head of Border-Gate Customs and Deputy Head of Border-Gate Customs” in Clause 4 of Article 33.
3. Replace the phrase “Head and Deputy Head of the Regional Customs Sub-Department; Team Leader and Deputy Team Leader of Border-Gate Customs” with “Head of Regional Customs and Deputy Head of Regional Customs; Head of Border-Gate Customs and Deputy Head of Border-Gate Customs” at Point b of Clause 2 of Article 35 of the Criminal Procedure Code No. 101/2015/QH13, as amended and supplemented by Law No. 02/2021/QH15, Law No. 34/2024/QH15, Law No. 59/2024/QH15, Law No. 99/2025/QH15, Law No. 103/2025/QH15, Law No. 105/2025/QH15, Law No. 106/2025/QH15 and Law No. 128/2025/QH15.
 4. Replace the phrase “Regional Customs Sub-Department” with “Regional Customs” at Point g of Clause 2 of Article 11 of the Law on Protection of State Secrets No. 117/2025/QH15.
 5. Point e of Clause 1 of Article 123 of the Law on Handling Administrative Violations No. 15/2012/QH13, as amended and supplemented by Law No. 54/2014/QH13, Law No. 18/2017/QH14, Law No. 67/2020/QH14, Law No. 09/2022/QH15, Law No. 11/2022/QH15, Law No. 56/2024/QH15, Law No. 88/2025/QH15, Law No. 116/2025/QH15 and Law No. 120/2025/QH15, is amended and supplemented as follows:
 - “e) Head of Border-Gate Customs; Head of Non-Border-Gate Customs; Head of the Customs Control Team under Regional Customs; Head of the Anti-Smuggling Control Team under the Anti-Smuggling Investigation Sub-Department;”.

Article 3. Implementing provisions

1. This Law shall enter into force on March 1, 2027.
2. Where other laws contain provisions on customs procedures, customs inspection, supervision and control, or priority treatment for enterprises that differ from those of the Law on Customs No. 54/2014/QH13, as amended and supplemented by Law No. 71/2014/QH13, Law No.

35/2018/QH14, Law No. 07/2022/QH15, Law No. 90/2025/QH15 and Law No. 133/2025/QH15 (hereinafter referred to as the Law on Customs No. 54/2014/QH13), and this Law, the provisions of the Law on Customs No. 54/2014/QH13 and this Law shall apply, except as provided in the Law on Urban Development, the Law on the Capital and resolutions of the National Assembly prescribing special or specific mechanisms and policies.

Article 4. Transitional provisions

1. Imported raw materials and supplies for the production of exported goods that have been deposited in tax-suspension warehouses and remain in stock after this Law enters into force shall be governed by Section 5 of Chapter III of the Law on Customs No. 54/2014/QH13 for a period of 06 months from the date on which this Law enters into force.
2. Where goods are being stored in bonded warehouses, container freight stations, duty-free shops or warehouses of enterprises selling duty-free goods under Articles 47 and 61 of the Law on Customs No. 54/2014/QH13, but procedures to extend their storage periods have not been carried out before the date on which this Law enters into force, their storage periods shall be governed by this Law. Such periods shall be calculated, respectively, from the date on which the goods were deposited in the bonded warehouse, the date on which the goods were brought into the container freight station, or the date of completion of customs procedures for goods brought into duty-free shops or warehouses of enterprises selling duty-free goods.
3. Where inspection, supervision or suspension of customs procedures for exported or imported goods related to intellectual property rights commenced before the date on which this Law enters into force and remains ongoing, such activities shall continue in accordance with the Law on Customs No. 54/2014/QH13.
4. The authority, sequence and procedures for post-clearance audits already in progress pursuant to decisions issued before the date on which this Law enters into force shall be governed by the Law on Customs No. 54/2014/QH13.

This Law was adopted by the 16th National Assembly of the Socialist Republic of Vietnam at its First Extraordinary Session on August 23, 2026.

CHAIRMAN OF THE NATIONAL ASSEMBLY

Trần Thanh Mẫn