

Customs Alert

March 2026

Official letter issued by the Regional Customs Sub-Department V (managing the provinces of Bac Ninh, Bac Giang, Thai Nguyen, Bac Kan) providing guidance on the Import License for chemicals requiring special control

During the past period, after the Law on Chemicals No. 69/2025/QH15 was promulgated and officially took effect on 1 January 2026, there have been various concerns arising regarding cases where an Import License for chemicals requiring special control (“**Chemical Import License**”) is or is not required when carrying out the customs procedures.

On 17 March 2026, the Regional Customs Sub-Department V (“**RCD5**”) issued Official Letter No. 490/HQKV5 NCHQ (“**OL 490**”) providing guidance on the requirement to submit a Chemical Import License in certain cases involving the use of bonded warehouses (“**BW**”) to import chemicals that are subject to the requirement for a Chemical Import License, specifically as follows:

- For goods imported from overseas and sent to BW to wait for importation into the domestic market or export to a third country: it is not required to submit the Chemical Import License.
- When imported goods from BW are brought into use in Vietnam or into a Non-Tariff Zone: it is required to submit the Chemical Import License when carrying out customs procedures. As such, for transactions in which an Export Processing Enterprise (“**EPE**”) purchases chemicals requiring special control from a Domestic Enterprise (“**DE**”) that are being stored in the BW (previously imported from overseas), the EPE is still required to submit a Chemical Import License when carrying out customs procedures.
- For goods imported from overseas into a BW where the Importing Enterprise (“**IE**”) has already obtained the Chemical Import License: when these goods are sold to a DE, the DE is not required to obtain a Chemical Import License. However, the IE who maintains the initial Chemical Import License must provide documents and evidence proving the sale and transfer of ownership for the DE to submit when carrying out customs procedures for importation from BW into the domestic market.

Furthermore, OL 490 also clearly clarifies law, decrees, and official letters that are no longer legally valid, as well as the currently effective regulations governing the export and import of chemicals, to ensure consistent implementation across customs units.

Accordingly, importing and exporting chemicals enterprises should take note of the above points and closely follow guidance issued by customs authorities and relevant ministries/ agencies when applying Import and Export Licenses for chemicals to avoid disruptions during customs procedures.

Please contact KPMG if you require further consultation or assistance regarding customs procedures or import export matters in general and import-export for chemicals in particular.

Contact us

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