

# Customs Alert

April 2026

## Notable Regulations Updates In April 2026

In April 2026, there have been several official letters providing detailed guidance on customs procedures relating to project transfer, environmental protection tax declaration, and chemical declaration requirements. To support enterprises in timely understanding and implementation, KPMG highlights the following notable guidance:

### **Official Letter No. 619/HQKV18-NV dated 1 April 2026 (“OL 619”) issued by the Regional Customs Sub-Department XVIII (managing Dong Nai province) on customs procedures for the transfer of part of an investment project eligible for investment incentives, involving imported duty-exempt fixed assets**

- OL 619 provides detailed guidance on the obligations of both the transferor and the transferee, including notification requirements for project transfer, notification of the list of duty-exempt goods to the customs authority, as well as the requirement to register new customs declarations for transferred goods. According to OL 619, enterprises involved in the transaction are not required to suspend their manufacturing or business operations during the implementation of these customs procedures. The ownership of assets transfer is recognized at the time the transferee completes customs procedures under the new customs declaration.
- Notably, OL 619 also clarifies that in cases where there is a change of use purpose or domestic consumption without voluntary declaration and duty payment to the customs authorities, if detected, the customs authorities will impose import duty based on the initial import customs declaration, late payment interest, and penalties in accordance with the prevailing regulations.

### **Official Letter No. 15374/CHQ-NVTHQ dated 17 April 2026 (“OL 15374”) issued by the Customs Department of Vietnam regarding the time of declaration and submission of environmental protection tax (“EPT”) on imported oil goods**

- OL 15374 provides specific guidance on the timing and authorities for declaring the EPT for imported “oil” subject to EPT as follows:
  - In the case where the enterprise is a principal petroleum trading or production enterprise as defined under the petroleum and oil trading regulations (determination of “Principal Trader” is pursuant to Decree No. 95/2021/ND-CP amending and supplementing Decree No. 83/2014/ND-CP): the EPT return dossier shall be submitted to the tax authority directly managing the enterprise.
  - In the case where the enterprise is not a Principal Trader: the enterprise shall declare, calculate and submit the EPT on imported oil at the same time as declaring and paying import duty.

**Official Letter No. 15269/CHQ-GSQL dated 14 April 2026 (“OL 15269”) issued by the Customs Department of Vietnam and Official Letter No. 608/HQKV18-NV dated 31 March 2026 (“OL 608”) issued by Regional Customs Sub-Department XVIII (managing Dong Nai province) on declaration of chemical composition information**

- In OL 15269, the Customs Department of Vietnam requested regional customs sub-departments to review and report the current practice regarding the requirement to declare 100% of chemical composition information, including CAS codes, percentage content of each component, etc., as a condition for customs clearance purpose of imported chemicals, as well as to provide the legal basis for such requirement. Before OL 15269 was issued, OL 608 provided that the current regulations do not require Safety data sheets to list 100% of chemical components where secondary components are non-hazardous or below regulated thresholds. Therefore, enterprises importing chemicals should closely monitor any further guidance from the Customs Department of Vietnam (if any) following the receipt of reports from the regional customs sub-departments, to proactively and consistently implement the requirements for chemical import declarations.

KPMG will continue to monitor and update once further official guidance is issued by the Customs Department of Vietnam. Please contact KPMG if you require further consultation or assistance regarding import and export activities.

## Contact us

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