Global Trade & Customs Alert

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The Law amending and supplementing certain provisions of the Law on Customs takes effect from 1 March 2027

On 23 August 2026, the National Assembly passed Law No. 11/2026/QH16 (**"Law No. 11"**) amending and supplementing certain provisions of the Law on Customs No. 54/2014/QH13 and its subsequent amendments. Law No. 11 will officially take effect on 1 March 2027, introducing several notable changes as follows:

1. **Goods exported and imported through e-commerce platforms** – The scope of eligible customs declarants is expanded to include operators of e-commerce platforms. Law No. 11 also introduces general provisions on customs inspection and supervision of goods exported and imported via e-commerce platforms such as requirements on electronic identification and authentication, connection to data-processing systems, and provision of imported/exported goods-related information to the customs authorities.

2. **Customs compliance management** – Supplementing the general provisions on customs compliance management, establishing a legal basis for the customs authorities to apply digital technologies and artificial intelligence (AI) in customs compliance management, and for granting facilitation measures or preferential treatment to enterprises demonstrating a high level of legal compliance.

3. **Goods stored in bonded warehouses ("BWs"), container freight stations ("CFSs"), and duty-free shops** – Amending and supplementing the regulations on storage periods, specifically: Goods stored in BWs may be retained for no more than 24 months from the date of entry into the BWs; Goods stored in CFSs may be retained for no more than 180 days from the date of entry; and Goods sold at duty-free shops may be retained for no more than 24 months from the date customs procedures are completed. Simultaneously, the provisions on extension of the storage periods for BWs and CFSs are abolished.

4. **Exported and imported goods in relation to intellectual property ("IP") rights** – The customs authorities may proactively suspend customs clearance procedures for consignments suspected of infringing IP rights, instead of taking action only upon request from the relevant holder of IP rights under the current regulations.

5. **Time limit for post clearance audit ("PCA")** – No more than 20 days from the date of the announcement of the decision on PCA. In cases involving a broad audit scope or complex audit matters, the audit period may be extended once for an additional period of up to 20 days.

Our Comments

Following the passage of Law No. 11, subordinate legislation, including decrees and circulars, is being drafted and consulted on to provide detailed guidance on implementation and ensure consistency with the new provisions under Law No. 11.

Enterprises involved in import-export activities should proactively review these changes and closely monitor the amendments and supplementary provisions to be introduced under the relevant decrees and circulars to ensure compliance and facilitate smooth customs clearance procedures when Law No. 11 takes effect. KPMG will continue to keep enterprises informed of any amendments and updates to the subordinate legislation once such regulations are officially promulgated.

Please contact KPMG if you require further consultation or assistance regarding customs and import-export matters.

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