KPMG

Building a trade function fit for the next decade



Turning customs from a compliance cost into a source of margin, resilience and market access for companies trading through Vietnam.

Why it matters now: Four forces reshaping trade and customs in Vietnam

Vietnam's integration into global value chains has been built on an expanding network of free trade agreements. The same integration now exposes companies to tariff volatility, tighter origin scrutiny and a customs framework that reforms continuously to keep pace.

Tariff uncertainty

Tariff volatility and sustainability requirements are creating new costs, compliance and market-access pressures.

Origin under the microscope

FTA benefits under CPTPP, EVFTA, RCEP and others depend on rules of origin that authorities on both sides now verify aggressively.

Continuous regulatory reform

Customs rules and reporting requirements evolve quickly and are open to differing interpretations, creating uncertainty and exposure.

Supply chain re-routing

Footprint moves into and through Vietnam raise valuation, transfer pricing and traceability questions that must be answered together.

Who we help

Manufacturers & exporters

Export manufacturers optimizing duties, FTA leverage and reporting compliance.

Multinationals entering or expanding

Investors setting up, restructuring or relocating production into Vietnam.

Importers, distributors & retailers

Companies managing classification, valuation and licensing across large SKU ranges.

Logistics & bonded operators

Warehouse, bonded and free-zone operators designing compliant procedures.

Deal teams & investors

Buyers and sellers who need customs exposure quantified in M&A due diligence.

Vietnamese groups going global

Domestic champions building trade functions for outbound growth.

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Support at every stage of your investment and trading journey

Plan

Structure the footprint

Value chain, sourcing and FTA strategy before you commit.

Set up

Get entry right

Classification, valuation, regimes and market-entry guidance.

Operate

Stay compliant

Day-to-day advisory, health checks and year-end finalization.

Defend

Resolve disputes

Audits, appeals and advance rulings with the authorities.

1. Entry, Strategy & Transformation

Entry Planning

Advise businesses entering or expanding in Vietnam on trade and customs requirements, including import/export structures, customs procedures, duty and tax implications, licensing, incentives and special customs regimes, with practical recommendations to optimize the proposed operating model and mitigate customs risks.

Value Chain Management & Supply Chain Restructuring

Assess and optimize global value chains, sourcing, manufacturing, distribution and cross-border transaction flows to reduce customs costs, improve FTA utilization, strengthen supply chain efficiency and resilience, and manage trade compliance risks.

Global Trade Technology Transformation

Work with our global colleagues and partners to optimize trade management systems and leverage advanced tools to accelerate operations, improve visibility, streamline processes and strengthen compliance.

2. Duty & Trade Optimization

Tariff Classification & Tariff Engineering

Accurately classify products under the Harmonized System while assessing product design, composition, functionality, sourcing and import configuration to identify sustainable duty efficiencies through tariff engineering.

Free Trade Agreement Evaluation & Planning

Evaluate available FTA benefits across the supply chain by assessing tariff preferences and rules of origin, identifying duty-saving opportunities, and developing sourcing, manufacturing and supply-chain strategies while managing origin documentation and traceability requirements.

Customs Valuation Planning & Defense

Manage valuation risks and optimize import duty positions by assessing related-party pricing, royalties, assists, transfer pricing adjustments and other dutiable elements, and developing defensible valuation methodologies and supporting documentation.

3. Trade Operations & Governance

Trade & Customs SOP Development

Develop and enhance SOPs that translate Trade & Customs requirements into practical processes covering classification, valuation, origin and FTA management, import/export procedures, duty exemptions, reporting, record keeping and internal controls.

Trade & Customs Retainer & Ad Hoc Advisory

Provide flexible access to Trade & Customs specialists for day-to-day technical queries, new business arrangements, regulatory changes and unexpected customs matters, with practical and timely guidance to support informed decisions and manage compliance risks.

4. Customs Compliance

Year-End Customs Finalization Support

Prepare and review year-end customs finalization and inventory reconciliation, focusing on consistency across import, export, production, inventory and material consumption data to identify discrepancies before submission and strengthen supporting documentation.

Customs Compliance Review & Due Diligence

Assess the effectiveness of the customs compliance framework across classification, valuation, origin, duty exemptions, customs procedures, documentation and internal controls, including customs due diligence for M&A purposes to identify potential historical exposures, transaction-related risks and areas requiring remediation.

5. Rulings & Controversy

Customs Ruling Services

Support ruling applications and engagement with customs authorities by assessing technical positions, preparing analysis and supporting documentation, and assisting with requests on classification, valuation and origin to establish more predictable and defensible customs treatment.

Post-Clearance Audit & Dispute Resolution

Prepare for and manage post-clearance audits by assessing potential exposures, developing defense strategies and supporting interactions with customs authorities; where disputes arise, provide technical analysis and strategic support to address findings and pursue practical resolution.

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A dedicated practice, backed by a global network

KPMG in Vietnam operates one of the largest Global Trade & Customs Advisory practices in the country, staffed by professionals with local and international experience and well-established credentials. Working alongside our Transfer Pricing and International Tax teams, the practice brings these disciplines together to provide clients with a holistic view of their cross-border tax and trade considerations.

Our advisors also work hand in hand with Tax Dispute Resolution & Controversy colleagues, whose experience and working relationships with the authorities help protect your positions when disputes arise.

Why KPMG

Global network

Professionals across every sector and geography, helping you navigate multifaceted, changing environments and build a roadmap for success.

Technology

KPMG Digital Gateway gives access to tools that speed up data management, improve efficiency and strengthen compliance across the trade function.

Extensive expertise

Hands-on experience across classification, origin, valuation and special regimes, ensuring compliance for major enterprises across Vietnam.

Comprehensive support

Skilled support at every stage of investigations and customs reviews, with practical solutions tailored to how your business actually operates.

Value-driven service

A competitive fee structure designed so clients receive maximum value from their investment in KPMG's services.

One integrated view

Customs, transfer pricing and international tax advice that agree with each other, so a fix in one area does not create exposure in another.

When to call us: Situations where an early conversation pays for itself

- You have received notice of a post-clearance audit or customs inspection
- You are unsure whether your goods qualify for preferential origin
- Transfer pricing adjustments may affect declared customs values
- Classification disputes are creating duty or penalty exposure
- Tariff changes are affecting your export pricing or sourcing decisions
- Year-end customs finalization reveals inventory or material variances
- You are relocating or adding production and need the regime chosen correctly
- Your ERP or trade system cannot produce the evidence authorities ask for

Contact us

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