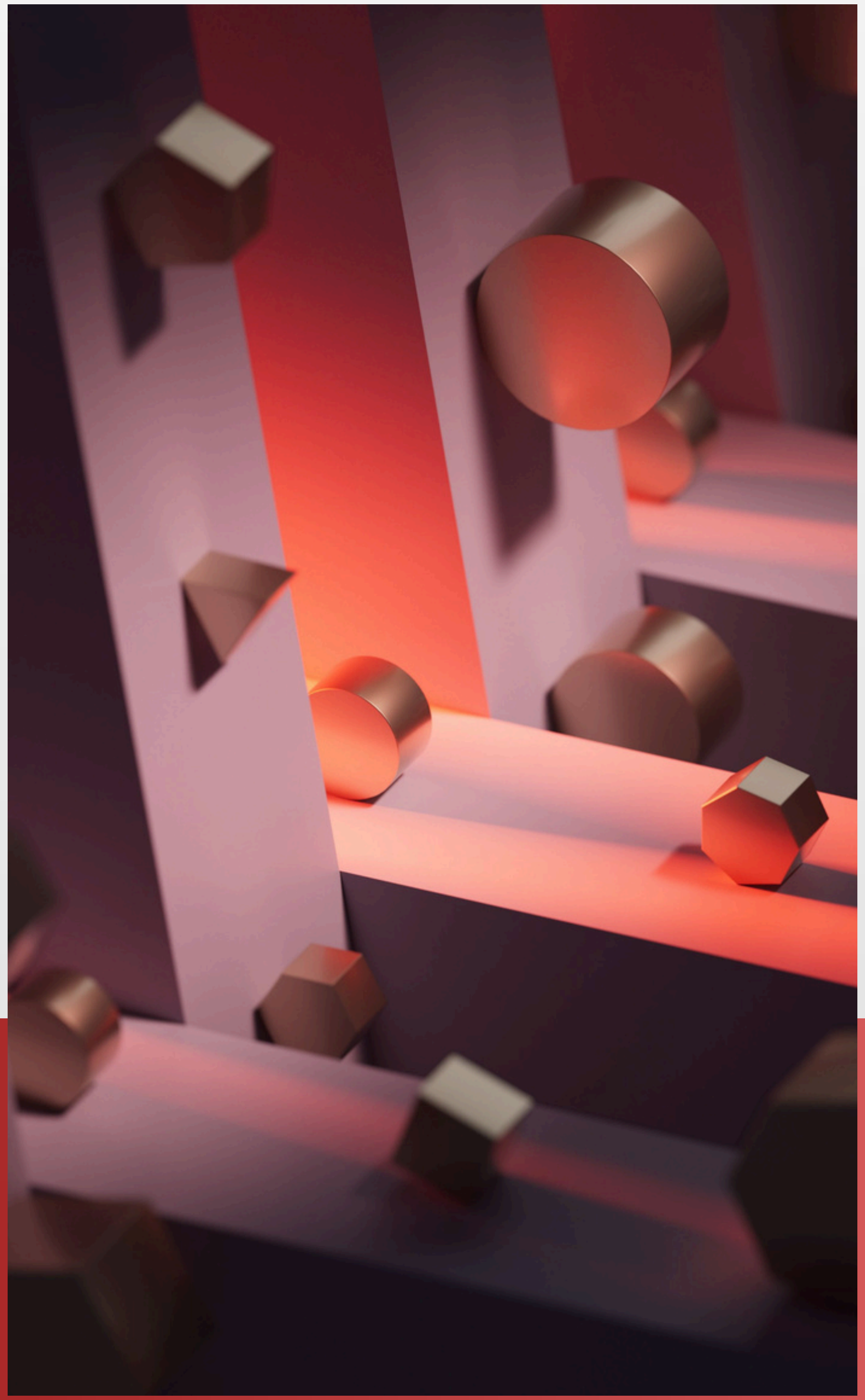

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# 10 MAIN CHANGES IN IMPORT AND EXPORT MANAGEMENT ACCORDING TO DECREE 292/2026/ND-CP


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# 10 MAIN CHANGES IN IMPORT AND EXPORT MANAGEMENT ACCORDING TO DECREE 292/2026/ND-CP

Decree 292/2026/ND-CP (replacing Decree 69/2018/ND-CP) brings the main waves of changes for foreign trade enterprises:
**1. Reduce financial barriers:** Completely abolish regulations on issuance of codes and business deposits for temporary import for re-export; shorten the time for issuance of export CFS to 02 days.

**2. Legalize on Digital Transformation:** Mandatory application of digital signatures, online submission of documents and acceptance of electronic copies on the Public Service Portal.

**3. Tighten the management of the list:** Add e-cigarettes to the list of prohibited; putting drones, gold materials, and strategic commercial goods into the category of applying for licenses; and tighten the extension of temporary export for re-import no more than 02 times.

Foreign trade activities and global supply chains of enterprises in Vietnam are facing the requirement of reshaping when Decree 292/2026/ND-CP officially takes effect. With the synchronous update according to specialized laws, Decree 292 not only creates conditions for the flow of standard goods but also establishes stricter technical management barriers for groups of sensitive goods. Join CDLAF Law Firm to take a look at the 10 core legal changes below to ensure comprehensive compliance for import and export activities of enterprises.

1. Abolishing regulations on issuance of codes and deposit requirements for conditional temporary import and re-export business, Decree 292 has completely abolished the regulations on the issuance of temporary import and re-export business codes and the requirement to pay deposits for items such as frozen food, used goods. The codes issued under Decree 69 will expire from July 1, 2026, and enterprises are entitled to withdraw the amount deposited at credit institutions to serve production and business.

2. Adding "E-cigarettes, heated tobacco" to the list of prohibited imports and exports Decree 292 has officially included the item "E-cigarettes, heated tobacco" in the list of goods banned from export (No. 10) and banned from import (No. 5) under the management of the Ministry of Industry and Trade. Previously, Decree 69 does not have specific regulations on this item on the list of prohibited items.

3. Putting "Unmanned aerial vehicles (Drones)" into the licensing management category Decree 292 supplements the item "Unmanned aircraft, other flying vehicles, aircraft engines, aircraft propellers and equipment and equipment of unmanned aircraft..." on the list of exports and imports that require a license. Specifically, the export is licensed by the Ministry of National Defense and the Ministry of Public Security. For imports, if they serve national defense and security, they will be licensed by the Ministry of National Defense and the Ministry of Public Security; in case of import not serving national defense and security, it will be licensed by the provincial-level People's Committee. In the old Decree 69, this group of goods is not listed in the list of licensing management.

4. Applying of digitization, clearly stipulating the principle of online dossier submission and digital signature Decree 292 separately supplements Article 2 detailing the principle of carrying out administrative procedures, in which it is officially legalized the online submission of documents through the Public Service Portal, require the use of digital signatures and allow the use of electronic copies in the dossier components. The previous Decree 69 did not specifically stipulate these digitization principles.

5. Locking the validity period of 05 years for the Certificate of Free Sale (CFS) for export Decree 292 firmly stipulates: "CFS issued to exported goods has a validity period of 05 years from the date of issuance" (unless otherwise provided for by law). In Decree 69, this time limit is not specified in a general level in the document.

6. Shortening and concretizing the process of issuance of export CFS right in Decree Decree 292 details dossiers, procedures and time for issuance of CFS for exported goods right in Article 12, with a very fast processing time: Functional agencies must notify incomplete dossiers within 02 working days and issue CFS within 02 working days from the date of issuance of CFS when receiving a complete dossier. Previously, Decree 69 applied a longer time, specifically the time limit for notifying the completion of the dossier is 03 working days and the time limit for issuing CFS does not exceed 03 working days.

7. Changing in management agency for goods banned from import as "Used digital technology products" For goods banned from import as "Used digital technology products", Decree 292 has transferred the management authority to the Ministry of Science and Technology (No. 11). Previously, according to Decree 69, this item was managed by the Ministry of Information and Communications.

8. Adding a series of important items to the export category of applying for licenses Decree 292 has greatly expanded the list of goods exported under licenses and conditions (Appendix III). Specifically, the new Decree has included many groups of goods with sensitive and important nature in the category of applying for export licenses, such as: Strategic commercial goods; Hazardous cross-border transported waste; Radioactive materials and nuclear equipment; gold material, gold bars. Meanwhile, in the old Decree 69, the list of exports under licenses has a much narrower scope, mainly revolving around chemicals, minerals and some plants and animals.

9. Expanding the list of goods banned from export for plant varieties and livestock Regarding the list of goods banned from export (Appendix I), Decree 292 has added items in the agricultural sector banned from export to synchronize with new specialized laws. Specifically, "Animal breeds on the List of livestock breeds banned from export" (according to the Law on Animal Husbandry) and "Plant varieties on the List of plant varieties banned from export" (according to the Law on Crop Production) are added. Previously, Decree 69 prohibited the export of livestock breeds and plant varieties on the List of rare and precious livestock breeds and rare plant varieties banned from export promulgated by the Ministry of Agriculture and Rural Development under the 2004 Ordinance on Livestock Breeds and the 2004 Ordinance on Plant Varieties. It can be seen that Decree 292 has been updated based on the new specialized laws in place of the old Ordinances in Decree 69.

10. Tightening and firmly locking the number of extensions for goods temporary exported and re-imported For temporary export and re-import of goods (for warranty, repair, construction, etc.), Decree 292 has issued a regulation to tighten the time limit by hard-locking: "For each shipment of goods temporary exported, re-imported shall be carried out no more than 02 extensions". In the previous Decree 69, the law only generally stipulated that goods were temporarily exported or re-imported within "a certain period of time" based on agreements and contracts (warranty, lease, loan, etc.) without any clause limiting the maximum number of times that can be extended. This change helps customs authorities control more strictly, avoiding the situation that businesses abuse the extension indefinitely.

In addition, there is a small but noteworthy change in the handling of processed scrap and defective products: Decree 292 stipulates that the destruction of processed scrap is now required to strictly comply with the law on customs and the law on environmental protection (if the environmental law does not allow it, it is mandatory to re-export). Meanwhile, the old Decree 69 stipulates that this destruction is under the "supervision of the Customs agency" and is only allowed to be carried out after obtaining written permission from the Department of Natural Resources and Environment. Decree 292 has abolished the requirement to have written permission from the Department of Natural Resources and Environment when destroying processed scrap, showing a shift in management that focuses more on upholding the responsibility of enterprises to self-comply with specialized laws.

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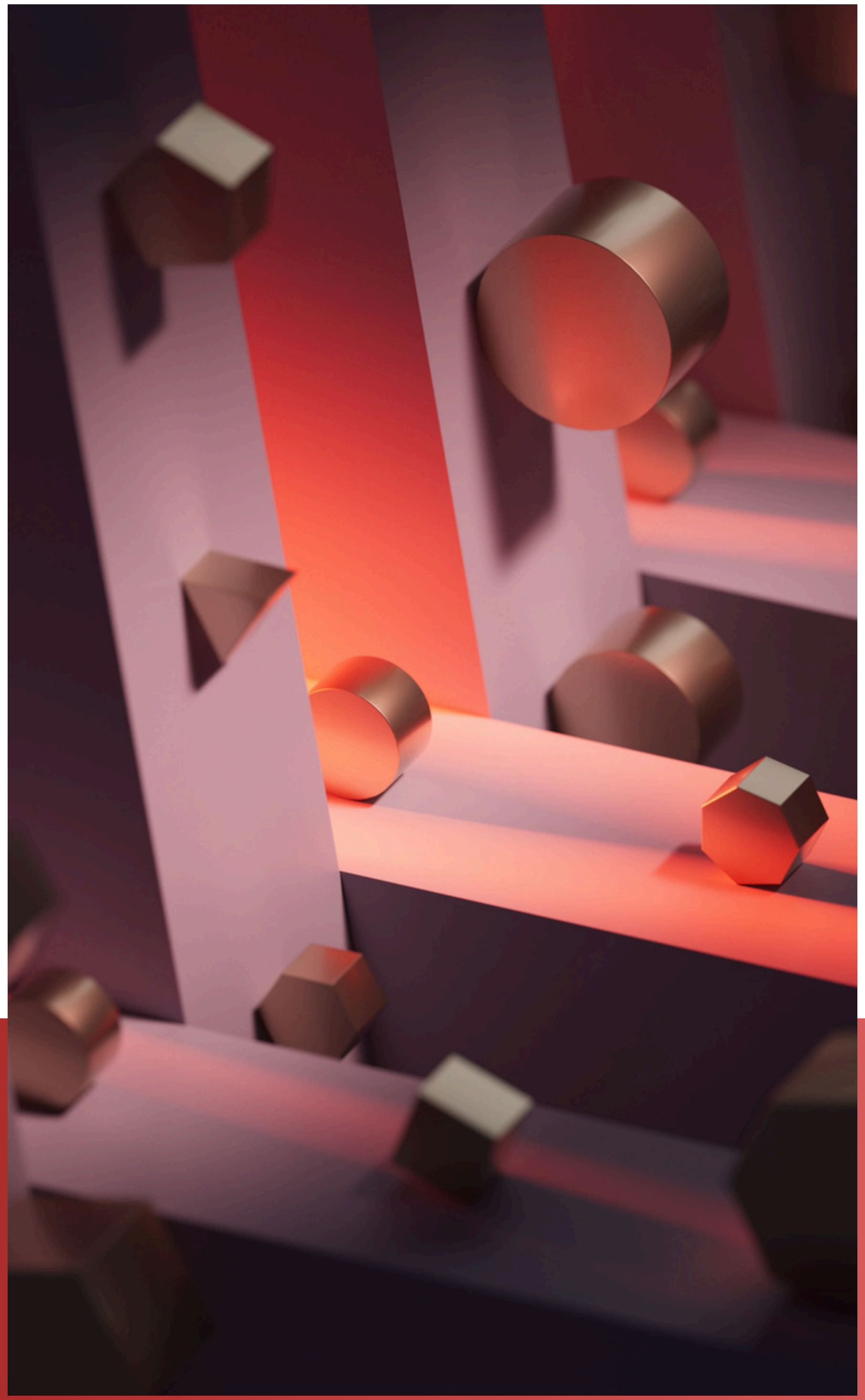

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