

What is PCA?

Key Aspects of Post-Clearance Audit
in Vietnam
and Documents Companies Should
Prepare

Post-Clearance Audit

Kiểm tra sau thông quan (KTSTQ)



What is PCA?

02

A post-clearance audit verifies the accuracy of customs declarations after clearance.

PCA

Post-Clearance Audit

Kiểm tra sau thông quan (KTSTQ)

Definition

After clearance, customs authorities compare declaration data with actual transaction, accounting, and production records.

This confirms whether customs declarations and internal records consistently describe the same transaction.

Declaration Accuracy

HS Code · Value · Quantity · Origin

Tax Accuracy

Duties · Exemptions · Reductions

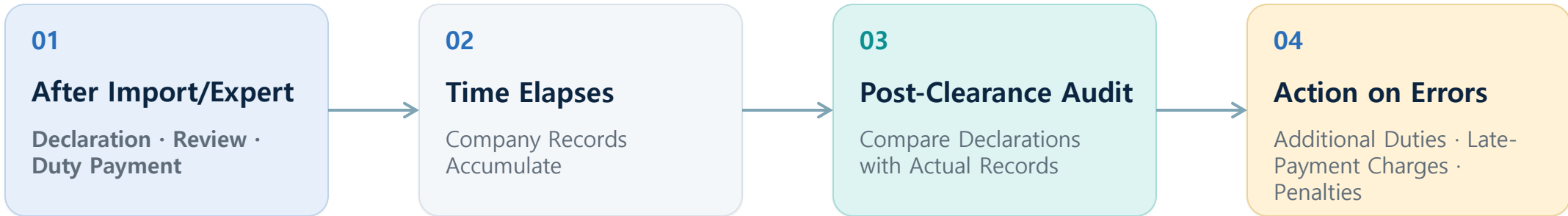
Internal Data Consistency

Accounting · ERP · Inventory · Production

PCA continues after clearance, from record review to follow-up actions

Even after clearance, customs may recheck declaration accuracy based on company records.

Post-Clearance Review Process



Key Point

Even after customs clearance, errors found during a later review may lead to additional action.

PCA reviews a broad range of records, from declarations to accounting and production

Consistency and linkage between records matter more than individual items.

01 Declaration Accuracy

HS Code
Customs Value and Quantity
Origin and FTA Documentation

02 Duties & Customs Valuation

Duty Exemptions and Reductions
Related-Party Transaction Pricing
Royalties and Assists

03 Production & Inventory Tracking

Use of Imported Raw Materials
BOM · Consumption · Yield · Scrap
Actual Inventory Movements and Production

04 Internal Data Linkage

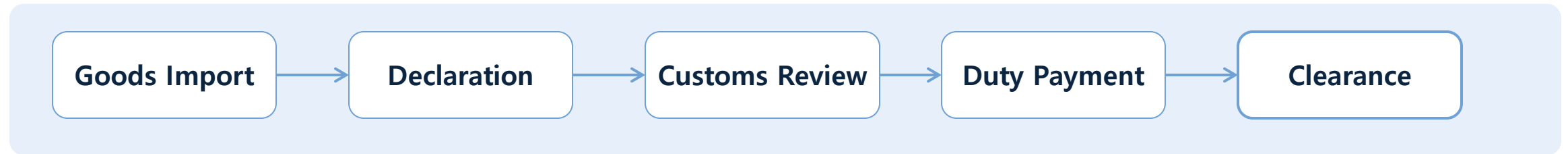
Accounting Records & Customs Declarations
Contracts · Invoices · Remittances
ERP · Inventory · Production Data

Standard Customs Clearance vs. PCA

05

Standard clearance focuses on the flow of goods; PCA reviews the entire process.

Standard Customs Clearance



PCA



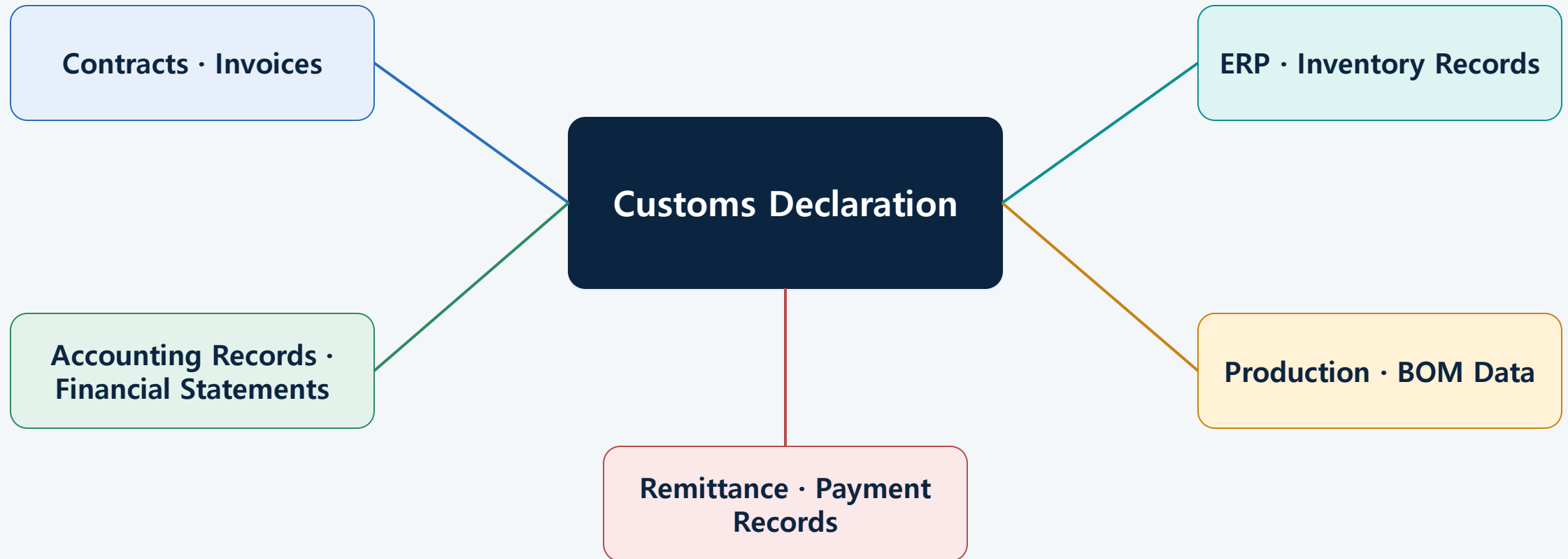
PCA Review Scope

Declarations + Contracts + Invoices + Accounting + ERP + Inventory + Production Data

Customs reviews both declarations and internal company records

06

The same transaction should be represented consistently across all records.



Not only individual figures, but the entire transaction flow must be explainable.

PCA Best Practices

Korean-invested manufacturers use the following control measures.

Item	Recommended Practice
HS Code	Self-review at least once a year and update supporting documents
ERP	Monthly automated reconciliation with customs data
Inventory	Monthly or quarterly physical inventory count
BOM	Update immediately upon changes and retain approval history
Royalties	Joint review by Import/Export and Finance when contracts are signed
PCA Lead	Dedicated team with Import/Export · Finance · Purchasing · Production · Logistics

An integrated system of periodic reviews, automated reconciliation, change tracking, and cross-functional coordination

PCA preparation is not only the responsibility of the Import/Export team

Accounting · ERP · transfer pricing · inventory data should also be connected and reviewed.

Records for Cross-Checking

Import Declarations

Accounting · ERP

Transfer Pricing
Documentation

Inventory Records

Departments Involved

Import/Export

Finance ·
Accounting

Purchasing

Production

Logistics

Areas Highlighted in the Provided Material

Manufacturing Clusters

Ho Chi Minh City · Binh Duong · Dong Nai

EPE Focus

Duty-exempt materials must match records and physical inventory

**If only the Import/Export team prepares, discrepancies between records can be difficult to explain.
Relevant departments should manage records under the same standards.**

The key to PCA preparation is checking record consistency in advance

09

01

Organize Records

Identify the storage location and owner for declarations · contracts · invoices · accounting · inventory · production records.

02

Link by Transaction

Use the declaration number to trace contracts · payments · inventory movements · accounting entries.

03

Check Discrepancies

Review differences in quantity · value · origin · BOM · inventory and their causes.

04

Keep Supporting Evidence

If differences are reasonable, retain calculation methods · approvals · supporting documents.

※ Actual scope and procedures may vary by company type, local customs office, and current regulations. Consult a local expert for specific cases.

Vietnam Customs Reorganization and PCA Reviews

10

From 2026, the former Ho Chi Minh City Customs operates as Regional Customs Sub-Department II.

Regional Customs Sub-Department I
Hanoi Customs

Regional Customs Sub-Department II
Ho Chi Minh City Customs

Practical Implications of the Reorganization

Customs reviews are expected to rely increasingly on documents and data, with more detailed analysis.

Post-Clearance Audit Unit

Conducts specialized audits within Customs, supported by professional analysts.

Closer Review of FDI Companies

Declaration data and internal records of foreign-invested companies are analyzed and cross-checked more closely.

SMART VN's PCA Support

11

SMART VN's in-house PCA team analyzes records on-site and prepares PCA reports.

SMART VN

**In-house PCA
Team**

01

On-Site Visit

Review document storage methods and staff workflows on-site.

02

Joint Analysis with Local Staff

Cross-check declarations with accounting · ERP · inventory · production data to identify discrepancies.

03

PCA Report

Prepare a report summarizing analysis results and supporting evidence for future submission.

SMART VN helps companies prepare in advance to reduce risks during PCA document submission to Customs.