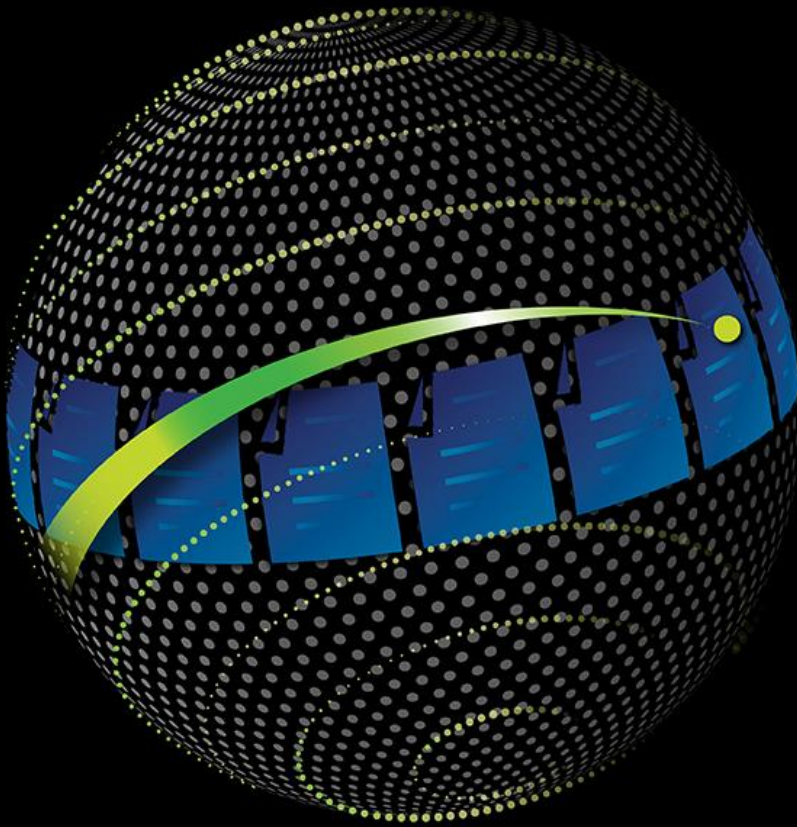


## TAX & LEGAL ALERT

Decree No. 49/2025/ND-CP providing guidance on thresholds for temporary exit suspension

March 2025



## Decree No. 49/2025/ND-CP providing guidance on thresholds for temporary exit suspension

Following the Law amending 09 Laws No. 56/2024/QH15 effective from 01 January 2025, on 28 February 2025, the Government issued Decree No. 49/2025/ND-CP ( “Decree 49”) providing specific guidance on the subjects, tax debt thresholds and overdue periods for temporary suspension of exit.

Decree 49 takes effect from 28 February 2025.

### Subjects applicable to temporary exit suspension

Group	Subjects	Tax debt threshold (VND)	Overdue period
Group 1	Business individuals and household business owners subject to enforcement of tax debt.	From 50 million	Over 120 days
Group 2	Individuals who are legal representatives of enterprises, cooperatives, or cooperative unions subject to enforcement of tax debt.	From 500 million	Over 120 days
Group 3	Business individuals, household business owners and individuals who: (i) Are legal representatives no longer working/operating at the registered address; and (ii) Have not fulfilled the tax obligation after 30 days from the date the Tax authority announces the application of temporary exit suspension.	No threshold specified	No threshold specified
Group 4	Vietnamese people leaving country to settle abroad, Vietnamese people settling abroad, foreigners before leaving Vietnam	No threshold specified	No threshold specified

### Procedures for temporary exit suspension and cancellation of temporary exit suspension

#### 1. NOTICE OF TEMPORARY EXIT SUSPENSION

##### Group 1, 2 and 4

- Step 1:** The Tax authority notifies the individual via the taxpayer's electronic tax account;
- Step 2:** In case the electronic notice cannot be sent, the Tax authority will issue an official announcement on the Tax authority's website.

##### Group 3

- Step 1:** The Tax authority notifies the taxpayers who are no longer working/operating at the registered address;
- Step 2:** The Tax authority will issue an official announcement on the Tax authority's website.

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## Decree No. 49/2025/ND-CP providing guidance on thresholds for temporary exit suspension

### Procedures for temporary exit suspension and cancellation of temporary exit suspension (cont.)

#### 2. TIME PERIOD TO FULFILL TAX OBLIGATIONS AFTER NOTIFICATION OF EXIT SUSPENSION

Groups 1, 2 and 3 have a **period of 30 days** from the date the Tax authority sends the notice to fulfill tax obligations. After the 30-day period, if the taxpayer fails to fulfill tax obligations, the Tax authority will issue an official notification on temporary exit suspension and send it to the immigration department to implement temporary exit suspension.

#### 3. CANCELLATION OF TEMPORARY EXIT SUSPENSION

When the taxpayer has fulfilled the tax obligations, the Tax authority shall immediately issue an announcement of cancellation of the temporary exit suspension and send it to the immigration authority.

The immigration department shall remove the temporary exit suspension **within 24 hours from the time of receipt of the notice from the Tax authority.**

### Deloitte's assessments and recommendations

#### Assessment

- Decree 49 shows the Government's clear directions in strengthening and tightening tax debt management to raise taxpayers' awareness of compliance and the level of compliance with tax laws.
- **For group 4**, including foreigners before leaving Vietnam, Decree 49 does not provide regulations on specific tax debt thresholds and overdue debt periods. In addition, the 30-day period from when the Tax authority sends a notice of temporary exit suspension to fulfill tax obligations is not applied to this group. Accordingly, it can be understood that individuals under group 4 are required to fulfill their tax obligations before leaving Vietnam without any thresholds on amount of tax debts and periods overdue.

#### Recommendations

Taxpayers who are individuals/ organizations are recommended to:

- Regularly review tax debt notices and reconcile tax debt status with Tax authorities;
- Proactively work with Tax authorities to fully settle outstanding tax debts before leaving Vietnam.

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