

Tax & Legal Alert

Update on Law on Special Sales Tax No. 66/2025/QH15
approved at the 9th session of the 15th National Assembly

July 2025



Notable updates in the new Law on Special Sales Tax

Within the 9th session of the 15th National Assembly, the Amended Law on Special Sales Tax ("SST") No. 66/2025/QH15 was officially passed on 14 June 2025, after a period of consultation, explanation, revision and finalization of the draft Law. This marks an important milestone in completing the tax legal framework, aiming to help guide production, regulate consumption activities, align with international practices, and avoid causing excessive impact on the production and business operations of enterprises, thereby contributing to achieving the set economic growth targets. The 2025 Law on SST will take effect from 01 January 2026, and shall replace Law on SST No. 27/2008/QH12 and its subsequent laws on amendment and supplementation.

Below is Deloitte's detailed update on some important amendments to the Law on SST No.66/2025/QH15:

1. Update taxable objects;
2. Update non-taxable objects;
3. Supplement tax bases in accordance with international practices;
4. Increase the SST rate for certain items;
5. Limit the cases eligible for SST refund.

This newsletter summarizes some notable changes in Law on SST No. 66/2025/QH15 for your reference.

1 Update taxable objects

- Add **soft drinks** in accordance with Vietnamese standard with sugar content over 5g/100ml into taxable objects, at the SST rate of 8% from 01 January 2027 and 10% since 01 January 2028 onwards;
- Update on **air conditioners with a capacity from over 24,000 BTU up to 90,000 BTU**, excluding those designed by the manufacturer solely for installation on transportation vehicles, including cars, railway carriages, airplanes, helicopters, ships, and boats.



Notable updates in the new Law on Special Sales Tax (cont.)

2 Update non-taxable objects

- Remove from non-taxable objects for goods imported from abroad into **non-tariff areas**, goods sold from domestic market into non-tariff areas and used only within non-tariff areas, and goods traded between non-tariff areas;
- Clarify that if the deadline for re-export or re-import is missed, or if the goods are sold or their purpose of use is changed during the temporary import or export period, the business organization or individual is required to pay SST;
- Supplement **aircraft, helicopters, gliders and yachts used for medical rescue, search and rescue, firefighting, pilot training, filming, photography, cartographic surveying and agricultural production** to the list of non-taxable objects;
- Update that passenger cars, **four-wheel passenger vehicles with engines** that are not registered for circulation, do not participate in traffic, and operate only within **amusement parks, entertainment areas, sports facilities, historical sites, hospitals, schools, and other specialized vehicles as regulated by the Government** in the list of non-taxable objects.

3 Supplement tax bases

- Apply **hybrid taxation base for tobacco products**, including the current ad valorem taxation (75% on taxable price), and new specific taxation (fixed tax amount/quantity or weight) that increases annually during the period of 2027 – 2031;
- Classify tobacco products into categories including **cigarettes, cigars, pipe tobacco, chewing tobacco, or other forms** and apply different absolute tax amounts;
- Add regulations that the taxable price for goods subject to SST that are sold together with **rental services of a part or component of those goods** shall be the price of the same or equivalent goods sold at the time of the transaction.



Notable updates in the new Law on Special Sales Tax (cont.)

4 Increase SST rates

- Gradually increase SST rate for **alcohol and beer** products, specifically by an additional 5% each year during the period from 2027 to 2031;
- Update regulations for gasoline-electric hybrid vehicles as stipulated by the Government, gasoline-bioenergy hybrid vehicles, in which the gasoline proportion does not exceed 70% of the total energy used as regulated by the Government, and **natural gas vehicles**, which will be subject to SST rate equal to 70% of the rate applied to similar vehicles according to the Tax schedule.

5 Limit cases eligible for SST refund

The following cases are not eligible for SST refund:

- Goods temporarily imported for re-export;
- Tax finalization when an enterprise merges, consolidates, divides, separates, changes ownership, converts business type, or ceases business, with overpaid SST amounts.

Deloitte Vietnam's recommendations

The changes in the Amended Law on SST are necessary and inevitable to meet the goals of the Tax System Reform Strategy for the period 2026 - 2031 in particular and Vietnam's long-term socio-economic development strategy in general, as well as in accordance with international practices that Vietnam participates in and other upcoming internal law amendments. Accordingly, to ensure effective operation and business when the amended SST Law takes effect, the company should consider:

1. **Stay informed:** Continuously update on amendments through press releases from the Government, Ministry of Finance, and Tax authorities; subscribe to specialized newsletters from industry experts; and participate in seminars, with special focus on upcoming updates in subordinate legal documents to be issued soon;
2. **Assess impact and planning:** Evaluate the potential impacts of the amendments on the business's production and operations through detailed quantitative analyses;
3. **Engage tax professionals:** Collaborate with tax experts to analyze and assess the effects of the 2025 Law on SST, then propose solutions and develop adjustment plans to timely adapt, ensure compliance, and promote effective business strategies.



Deloitte Vietnam's support

Our Tax & Legal Team including many experts in the field of Special Sales Tax would be pleased to promptly support businesses in the following matters:



Update regulations

Timely update businesses on regulatory changes and requirements related to the amendments in the 2025 Law on SST.



Review tax compliance

Conduct reviews of affected business activities to assess the level of compliance. If non-compliance is identified, we will advise on potential risks and provide recommendations on possible measures to be taken.



Support in building internal control procedures

Support businesses in developing or reviewing internal control procedures related to affected activities to accurately reflect tax obligations under the new changes.



Support through training and workshops

Organize training sessions and workshops to enhance the understanding of the company's responsible personnel regarding the legal regulations that have been adjusted and supplemented in the new provisions.

If you have any questions regarding Tax and Legal, please contact our experts at **Deloitte Vietnam**.



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**Vietnam Tax Firm
of the Year
(2021 – 2024)**



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