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TAX & LEGAL ALERT

New organizational structure of the Tax authorities

March 2025



Update on the new organizational structure of the Tax authorities

To implement the restructuring and streamlining of the political system's organization according to the **Resolution No. 18-NQ/TW** dated 25 October 2017, the Government issued **Decree No. 29/2025/ND-CP** dated 24 February 2025 regulating the functions, duties, authorities and structure of the Ministry of Finance. Subsequently, the Ministry of Finance issued **Decision No. 381/QD-BTC** dated 26 February 2025 regulating the functions, tasks, authorities and structure of the Department of Taxation (formerly the General Department of Taxation), **Decision No. 904/QD-BTC** dated 03 March 2025 regulating the functions, tasks, authorities and organizational structure of the Regional Tax Sub-Department; and concurrently the Department of Taxation issued **Decision No. 15/QD-CT** dated 03 March 2025 regulating the functions, tasks, authorities of the district Tax Division. Accordingly, the organizational structure of the Tax authorities and tax agencies at all levels will change with the following objectives to:

- Build a modern and transparent tax system, focus on serving taxpayers;
- Streamline the apparatus, reduce number of working units and overlapping functions, increase the operational effectiveness and efficiency;
- Adapt to the digital economy and international integration trends.

Key content

Transform the tax management model

Old model

"The tax management based on functional management combined with taxpayer classification" is structured around four core functions (declaration, propaganda and support, debt management, tax inspection and audit). Within each function, different stages and management groups are classified based on taxpayer categories.

New model

The new model is based on the principle of "taxpayer categories-based management combined with functional management." Accordingly, each tax officer is responsible for managing specific taxpayers and will provide comprehensive support across all functions, including tax registration, tax declaration, debt management, policy and tax administration consultation, etc.

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Key content (cont.)



Restructuring of the organization

The system of Tax authorities shall be organized vertically from central to local following the model of 03 levels: **1) Tax Department; 2) Regional Tax Sub-Department; 3) Inter-district Tax Division** under Decision No. 381/QD-BTC dated 26 February 2025 of the Ministry of Finance (effective from 01 March 2025).

Changes in the internal organizational structure between **the old model (General Department of Taxation)** and **the new model (Department of Taxation)** at the central level:

No.	Units under the old model	Units under the new model
1	Office	Office
2	Policy Department	Policy and International Tax Division
3	Legislation Department	Legislation Division
4	Tax Declaration and Accounting Department	Tax Operations Division
5	Tax Revenue Forecast Department	Tax Revenue Forecast, Accounting and Statistics Division
6	Tax Propaganda and Support Department	Compliance Management and Taxpayer Support Division
7	Information Technology Department	Technology, Digital Transformation and Automation Division
8	Tax Inspection and Audit Department	Tax Inspection and Audit Division
9	Organization and Personnel Department	Organization and Personnel Division
10	Finance and Administration Department	Finance and Administration Division
11	Large Enterprises Department	Large Enterprises Tax Division
12	Tax Administration Department on Small and Medium Enterprises and Business Households, Individuals	E-commerce Tax Division
13	Tax Debt Management and Debt Enforcement Department	-
14	Department of Internal audit; Tax appeal handling, denunciations and prevention of corruption	-
15	International Cooperation Department	-
16	Academy of Tax Operations	-
17	Tax Magazine	-

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Regional Tax Sub-Department: 20 Regional Tax Sub-Departments are established to replace the 63 provinces/city Tax Departments. These Sub-Departments manage multiple localities based on similarities in history, geography, culture, transportation, economy, and management level.

No.	Name of Regional Tax Sub-Department	Management area	Head Office
1	Tax Sub-Department of Region I	Hanoi, Hoa Binh	Hanoi
2	Tax Sub-Department of Region II	Ho Chi Minh City	Ho Chi Minh City
3	Tax Sub-Department of Region III	Hai Phong, Quang Ninh	Hai Phong
4	Tax Sub-Department of Region IV	Hung Yen, Ha Nam, Nam Dinh, Ninh Binh	Hung Yen
5	Tax Sub-Department of Region V	Bac Ninh, Hai Duong, Thai Binh	Hai Duong
6	Tax Sub-Department of Region VI	Bac Giang, Lang Son, Bac Kan, Cao Bang	Bac Giang
7	Tax Sub-Department of Region VII	Thai Nguyen, Tuyen Quang, Ha Giang	Thai Nguyen
8	Tax Sub-Department of Region VIII	Vinh Phuc, Phu Tho, Yen Bai, Lao Cai	Phu Tho
9	Tax Sub-Department of Region IX	Son La, Dien Bien, Lai Chau	Son La
10	Tax Sub-Department of Region X	Thanh Hoa, Nghe An	Nghe An
11	Tax Sub-Department of Region XI	Ha Tinh, Quang Binh, Quang Tri	Ha Tinh
12	Tax Sub-Department of of Region XII	Hue, Da Nang, Quang Nam, Quang Ngai	Danang
13	Tax Sub-Department of of Region XIII	Binh Dinh, Phu Yen, Khanh Hoa, Lam Dong	Khanh Hoa
14	Tax Sub-Department of of Region XIV	Gia Lai, Kon Tum, Dak Lak, Dak Nong	Dak Lak
15	Tax Sub-Department of Region XV	Ninh Thuan, Binh Thuan, Dong Nai, Ba Ria – Vung Tau	Ba Ria – Vung Tau
16	Tax Sub-Department of Region XVI	Binh Duong, Binh Phuoc, Tay Ninh	Binh Duong
17	Tax Sub-Department of of Region XVII	Long An, Tien Giang, Vinh Long	Long An
18	Tax Sub-Department of Region XVIII	Tra Vinh, Ben Tre, Soc Trang	Ben Tre
19	Tax Sub-Department of Region XIX	An Giang, Dong Thap, Can Tho, Hau Giang	Can Tho
20	Tax Sub-Department of Region XX	Kien Giang, Ca Mau, Bac Lieu	Kien Giang

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Changes in the internal organizational structure between **the old model (Tax Department)** and the new model (**Regional Tax Sub-Department**):

No.	Units under the old model	Units under the new model
1	Office	Office
2	Division of Operations, Forecast and Legislation	Division of Operations, Estimation and Legislation
3	Division of Tax Management on Business Households, Individuals and Other revenues	Division of Tax Management on Individuals, Business households and Other revenues
4	Division of Information Technology	Division of Data Governance and Risk Management
5	Division of Land Revenue Management	Division of Land Revenue Management (only available at the Tax Sub-Department of Region I and Tax Sub-Department of Region II)
6	Division of Propaganda and Support for Taxpayers	Division of Management and Support for Enterprises
7	Tax Inspection and Audit Division	Tax Inspection and Audit Division
8	Division of Organization and Personnel	Division of Organization and Personnel
9	Finance - Administration - Document Management Division	
10	Tax Declaration and Accounting Division	
11	Division of Debt Management and Tax Debt Enforcement	
12	Internal Audit Division	

District Tax Division: Reorganize the current 413 Tax Sub-Departments into **350 district tax divisions** based on adjacent administrative boundaries within the same province or city, and other similar factors in terms of culture, history, and management level.



Restructuring the tax process system

Tax management processes are expected to be updated and revised to align with the new management model and organizational structure.

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Deloitte Vietnam's comments



The current restructuring of the Tax authorities will help shorten processing times, reduce administrative procedures, and enhance taxpayer support through specialized units.



Risk management, comprehensive application of information technology, artificial intelligence and large databases on taxpayers is one of the priorities of Tax authorities. At the Tax Department, there is the Compliance Management and Taxpayer Support Division, the Technology, Digital Transformation and Automation Division. At the Regional Tax Sub-Departments, there is the Division of Data Governance and Risk Management, which will focus on this priority.



At the level of the Department of Taxation, the establishment of the Large Enterprises Tax Division and the E-commerce Tax Division proves the continued emphasis on managing large enterprises and e-commerce taxation of the Tax authorities.



At the Regional Tax Sub-Department level, since the headquarters of each Sub-Department will be located in one province or city, the Tax authority plans to establish one-stop service units in provinces where the headquarters is not located to facilitate tax compliance for businesses.



With each Regional Tax Sub-Department being formed from an average of three former Local Tax Departments, there will be rotations of management personnel and exchanges of viewpoints and practical experience in tax administration among the provinces and cities that now belong to the same Regional Tax Sub-Department, ensuring more effective tax management.



Alongside the restructuring of the Tax authorities, many other Ministries and Government agencies are also undergoing restructuring. This may lead to changes in State administration in tax-related areas, as well as amendments to relevant regulations in the near future.



The processing time for tax-related dossiers submitted by businesses to Tax authorities (e.g. VAT refund, guidance on policies, etc.) may be delayed and prolonged than expected, due to changes in processing procedures and the reassignment of Tax authority leaders and officers in-charge.

Deloitte Vietnam's recommendations

- Businesses need to quickly adapt to changes in the management model and management process of Tax authorities. You should contact the tax officer in-charge to find out the new process of handling the outstanding issues that the enterprise has submitted and is pending from the former Tax authority.
- Businesses should review and archive complete tax dossiers and relevant supporting documents, ensuring consistent compliance with tax law in the process of transitioning to the new managing Tax authorities.
- Contact a consultant for assistance in resolving issues and enhancing tax compliance.

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