



## Tax & Legal Newsletter

April 2025



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01

# Tax Administration

# Tax Administration

## Highlighted News

### Extension of tax payment deadlines for 2025

On 02 April 2025, the Government issued Decree No. 82/2025/NĐ-CP ("**Decree 82**"), extending payment deadlines for Value-added Tax ("**VAT**"), Corporate Income Tax ("**CIT**"), Personal Income Tax ("**PIT**"), and land lease fees for 2025. This decree was effective immediately and remains in force until 31 December 2025.

#### Eligible entities:

- Enterprises, organizations, and individuals operating in sectors specified in Article 3, Decree 82.
- Small and micro enterprises (SMEs) as defined under Law on providing assistance for small and medium-sized enterprises.

#### Tax payment extensions:

- Land Lease Fees: 50% of the total land lease fees due in 2025 are eligible for extension.
- VAT: Extension applies to the tax periods from February to June 2025 (monthly declarations) and Q1 and Q2 of 2025 (quarterly declarations).
- CIT: Provisional CIT payments for Q1 and Q2 of 2025 are extended by 05 months.

#### Extension procedures:

- Taxpayers must self-determine and assume full responsibility when applying for the extensions.
- Applications for extension must be submitted no later than 30 May 2025.
- Tax authorities will not issue acceptance notifications.
- If the Tax authorities find a taxpayer ineligible, they will notify the taxpayer in writing. The taxpayer must then pay the taxes, land lease fees, and any late payment interest during the extension period.

*(Decree No. 82/2025/ND-CP issued by the Government on 02 April 2025)*

### Deloitte Vietnam's recommendations

The issuance of Decree 82 continues to reflect the Government's commitment to supporting enterprises and business households amid ongoing economic challenges in 2025. To effectively take advantage of this policy, businesses are advised to consider the following actions:

- Review eligibility conditions to ensure they fall within the scope of the extension and avoid the risk of retrospective tax collection or penalties;
- Strictly comply with the deadline for submitting the extension request, no later than 30 May 2025;
- Plan financial resources, accordingly, ensuring sufficient funds are available to fulfill tax and land rental obligations once the extended deadlines expire.



# Tax Administration

## Guidance ruling

### Official letter on expediting the processing of VAT refunds

The Tax Department has issued Official letter No. 563/CT-NVT requesting Regional Tax Sub-Departments to implement the following measures to expedite the processing of VAT refunds:

1. Instruct and support taxpayers starting from the tax declaration stage through the preparation of refund dossiers to prevent difficulties and obstacles.
2. Review, compile, and classify outstanding VAT refund applications. Concentrate human resources and monitor progress to resolve these cases before the end of May 2025, excluding high-risk applications.
3. Process refunds within the stipulated deadlines for taxpayers with a good compliance history, eligible dossiers, and no signs of risk. For high-risk cases with signs of fraud, invoice trading, or abuse of tax refunds that require coordination with competent authorities for inspection and verification, the Regional Tax Sub-Departments shall issue a written notice to inform the taxpayers and coordinate the handling after receiving the conclusions from the competent authorities.
4. Regional Tax Sub-Departments are instructed to actively support, guide, and engage in dialogue with taxpayers from 15 April to 29 April to promptly resolve any issues falling within their jurisdiction.

*(Official Letter No. 563/CT-NVT issued by the Tax Department on 04 April 2025)*



# 02

## Corporate Income Tax



# Corporate Income Tax

## Highlighted News

### Deductible expenses related to scientific research, technological development and innovation

Decree No. 88/2025/ND-CP ("**Decree 88**") issued on 13 April 2025 provides detailed regulations and guidance on the implementation of certain provisions of Resolution No. 193/2025/QH15 dated 19 February 2025 of the National Assembly regarding the pilot implementation of specific mechanisms and policies aimed at driving breakthroughs in the development of science, technology, innovation and national digital transformation. This Decree includes guidance on deductible expenses for determining CIT taxable income, including:

1. Sponsorships (in cash or in kind) provided to organizations or individuals for the purpose of conducting scientific research, technological development and innovation in accordance with regulations.
2. Expenses for scientific research, technological development and innovation within the enterprise, if supported by valid invoices and documents as required by law, including:
  - a. All expenses incurred for conducting scientific research and technological development activities.
  - b. All expenses incurred in support of innovation activities.
  - c. Expenses for outsourcing scientific research, technological development and innovation activities.

Detailed regulations are provided under Article 10 of the Decree.

*(Decree No. 88/2025/ND-CP dated 13 April 2025 issued by the Government)*

#### Deloitte Vietnam's recommendations

Decree 88 provides a stronger legal framework and promotes enterprise investment in scientific research, technological development, and innovation activities. To fully benefit from the incentives and ensure compliance, businesses should consider the following:

- Review and categorize related expenses to ensure they fall within the eligible activities as defined under Decree 88, the Law on Science and Technology, and relevant guiding regulations.
- Maintain complete supporting documentation, invoices, and records to substantiate the nature and purpose of expenses in case of tax audit or inquiry.
- Seek timely advice from tax professionals to resolve any uncertainties and enhance compliance when applying tax regulations related to science, technology, and innovation.





# Corporate Income Tax

## Guidance ruling

### Provision for investment losses and loss carryforward related to the branch

According to the guidance from the Department of Taxation:

- Regarding the provision for investment losses: in cases where a company provides capital to its branch, since the branch is a dependent unit and not a legal entity, such capital is not eligible for provisioning in accordance with regulations.
- Regarding loss carryforward: current tax regulations allow for the carryforward of losses in the case of enterprise restructuring (conversion, merger, consolidation), but do not provide for loss carryforward in the event of the dissolution of an independent branch into the taxable income of the company.

*(Official Letter No. 469/CT-CS dated 04 April 2025 issued by the Department of Taxation)*

### Supporting documents for deductibility of expenses regarding assets purchased from individuals

In the case where an individual who is not engaged in business directly sells a car to a company, in order for the expense to be deductible for CIT purpose, the following documents must be prepared:

- A purchase statement for goods and services (Form No. 01/TNDN) attached to Circular No. 78/2014/TT-BTC;
- Payment documents (non-cash payment documents are not mandatory);
- The company must have legal documents proving ownership of the asset and must monitor and depreciate the asset in accordance with legal regulations.

*(Official Letter No. 1519/CTHDU-TTHT dated on 26 February 2025 issued by the Hai Duong Tax Department)*



# 03

## Indirect Tax

# Indirect Tax

## Guidance ruling

### VAT refund for investment project

In case the company has a new investment project that is still in the investment phase and has not yet commenced operations, and the accumulated input VAT on goods and services incurred during the investment phase has not yet been fully credited and has reached VND 300 million or more, the company shall base on the provisions of the Law on Investment, the Law on Construction, the Law on VAT, and the actual circumstances for application.

*(Official Letter No. 306 /CCTKV.XVI-QLDN4-TNI dated 21 April 2025 issued by the Regional Tax Department XVI)*

### VAT treatment for crude and refined coconut oil

The company's sales of crude and refined coconut oil (processed agricultural products) are subject to a 10% VAT rate. When these products are sold as raw materials for animal feed production, they remain VAT taxable. However, if the crude or refined coconut oil complies with legal regulations for use as animal feed ingredients, they qualify for VAT exemption.

*(Official Letter No. 157/CT-CS dated 14 March 2025 issued by the Department of Taxation)*

### Implementation of tax policy for cloud computing services classified as telecommunications services

Pursuant to current regulations on telecommunications, information technology, tax administration, and VAT, the Tax Department has approved the application of tax policy to cloud computing services under the telecommunications service category, effective from 01 January 2025.

*(Official Letter No. 529/CT-CS dated 10 April 2025 issued by the Department of Taxation)*



# 04

## Personal Income Tax



# Personal Income Tax

## Highlighted News

### Guidance on registration for dependent deduction for parents

The documentation required to prove eligibility for claiming dependent deductions for parents of the taxpayer is specifically guided in Article 1 of Circular No. 79/2022/TT-BTC dated 30 December 2022, issued by the Ministry of Finance. Accordingly, the taxpayer must provide legal documents as a basis to prove that the dependent is beyond working age and either has no income or has an average monthly income from all sources in the year not exceeding VND 1 million. The taxpayer must also make a commitment and take legal responsibility for the authenticity and legality of the submitted documents.

#### Deloitte Vietnam's recommendations

With Official Letter No. 511/CT-CS issued by the Ministry of Finance - Tax Department, income-paying organizations/companies and individual taxpayers are advised to prepare supporting documents to prove the eligibility of dependents, including parents and other qualifying individuals - according to the provisions set out in Article 9 of Circular No. 111/2013/TT-BTC dated 15 August 2013; and Article 1 of Circular No. 79/2022/TT-BTC dated 30 December 2022 issued by the Ministry of Finance.

Income-paying organizations/companies are recommended to review thoroughly conditions of registered dependants and supporting documents to ensure they are fully prepared and compliant with current regulations.

*(Official Letter No. 511/CT-CS dated 09 April 2025, issued by the Tax Department)*



# Personal Income Tax

## Guidance ruling

### Authorization of PIT finalization for employees transferred from a former organization to a new one due to an organizational merger

In the case where an employee is transferred from a former organization to a new organization as a result of the former organization undergoing a merger, the new organization is responsible for conducting the PIT finalization on behalf of the employee—provided the employee meets the conditions for authorized finalization as stipulated under point d2, Clause 6, Article 8 of Decree No. 126/2020/NĐ-CP dated 19 October 2020 by the Government. The PIT finalization shall cover the entire income received by the employee from both the former and the new organization. In addition, the new organization must collect any PIT withholding certificates previously issued by the former organization (if any), in order to include them in the finalization process.

*(Official Letter No. 1683/CTQNI-TTHT dated 13 March 2025, issued by the Quang Ninh Tax Department - before merger)*

### Extension of deadlines for payment of VAT, CIT, PIT, and land rental in 2025

The deadlines for payment of VAT and PIT arising in 2025 are extended for household businesses and individual businesses operating in the sectors and industries specified in Clauses 1, 2, and 3, Article 3 of Decree 82 dated 02 April 2025, issued by the Government. Household businesses and individual businesses must complete the payment of the deferred tax amounts no later than 31 December 2025.

*(Decree No. 82/2025/NĐ-CP dated 02 April 2025, issued by the Government)*

### Regarding the determination of PIT for individuals signing contracts as insurance agency

- In cases where the individual signing the contract to act as an insurance agency is not considered a business individual, and therefore does not fall under the scope of Article 2 of Circular No. 40/2021/TT-BTC, and where the company signs a labor contract with the individual in accordance with Article 13 of the Labor Code, the individual's income shall be classified as income from salaries and wages, as prescribed in point c, Clause 2, Article 2 of Circular No. 111/2013/TT-BTC.
- In cases where the individual acting as an insurance agency is considered a business individual, and the income qualifies as business income, the individual shall declare and pay personal income tax in accordance with Circular No. 40/2021/TT-BTC, provided that their annual business income exceeds VND 100 million.

The Tax Department shall rely on the substance of the signed contract between the individual and the organization to guide taxpayers in determining whether the taxable income is categorized as business income or income from salaries and wages, which serves as the basis for calculating, declaring, and paying tax in accordance with current regulations.

*(Official Letter No. 528/CT-CS dated 10 April 2025, issued by the Tax Department)*

### Guidelines on the determination of PIT on overtime payment

Income earned from night shifts or overtime work, which is paid at a higher rate than regular daytime or standard working hours in accordance with the provisions of the Labor Code, shall be exempt from PIT.

*(Official Letter No. 632/CT-CS dated 16 April 2025, issued by the Tax Department)*



05

## Transfer pricing

# Transfer Pricing

## Highlighted News

### Official Letter No. 175/TCT-CNTT on training in application of commercial database and transfer pricing analysis tool

On 13 January 2025, the Tax Department issued Official Letter No. 175/TCT-CNTT on training in application and exploitation of commercial database and transfer pricing analysis tool. In order to fulfill the needs of exploiting information for tax administration (tax audit and inspection, negotiation of Advance Pricing Agreement (APA), tax administration for enterprises having related party transactions), the Tax Department has provided the right to use and exploit commercial databases and transfer pricing analysis tools for regional tax divisions. Accordingly, the Tax Department has implemented the following contents:

1. Exploiting and using commercial databases and transfer pricing analysis tools:

- Each Regional Tax Division is assigned 01 account to access the commercial database and transfer pricing analysis tools.
- Tax Divisions will be grouped and use the assigned accounts per fixed time frames per week. Tax Divisions will arrange and organize to effectively exploit the assigned accounts.
- Tax Divisions receive accounts issued by the Tax Department and assign them to a unit under the Tax Division for management for common use by the entire Tax Division. The unit assigned to manage the account is responsible for ensuring information security and supporting other units in exploiting and using the commercial database and transfer pricing analysis tools.
- Applicable period: from the date of handover and receipt of the access account until 29 December 2026.

2. Organizing training and user guidance:

- Content and scope of provision of Orbis commercial database and TP catalyst analysis tool.
- User guidance, exploitation of database and transfer price exploitation tool.
- Organizing to exploit, apply and assist in technical matters during application.
- Training period: from 15 January to 17 January 2025.

#### Deloitte Vietnam's recommendations

Official letter No. 175/TCT-CNTT on training and application of commercial databases shows that Tax authorities apply and exploit Orbis and TP catalyst databases as databases used in declaring, determining and managing transfer pricing. Accordingly, Tax authorities increasingly focus on updating, applying analytical tools, modernizing tax management to exploit information more effectively for the purpose of inspection and management of transfer pricing. In addition, this is also considered as a positive signal in implementation of APA, which has been stagnant for long time, partly due to difficulties in applying and verifying information from the commercial database.

Therefore, taxpayers shall notify the followings:

- Proactively review the completeness, accuracy, and consistency of comparable data when preparing the annual Transfer Pricing Documentation; and
- Prepare in advance supporting documents and benchmarking analysis for potential challenges from Tax authorities.





# Transfer Pricing

## Guidance ruling

Official Letter No. 195/CCTKV13-QLDN3 dated 25 March 2025 of the Tax Division of Region XIII on determining related party relationship and deductible interest expenses

According to point I, Clause 2, Article 5 of Decree No. 132/2020/ND-CP ("**Decree 132**"), one of the cases categorizing as related party relationship of an enterprise is "the borrowing or lending transaction in at least 10% of their equity performed at the transaction time falling within a tax period with a person holding the executive office or the controlling interest in the enterprise, or with a person in one of the relationships prescribed in point g of this clause".

According to Official Letter No. 195/CCTKV13-QLDN3, in the case that in 2024, the total loans incurred in 2023 which still remain in 2024 and the additional loan in 2024 equals at least 10% of the owner's equity as prescribed in Clause 2, Article 5 of Decree 132, the company is determined to have a related party relationship with the owner.

The determination of the total deductible interest expense when calculating taxable income for enterprises having related party transactions is in accordance with the provision under Clause 3, Article 16 of Decree 132.



# 06

## Trade & Customs



# Trade & Customs

## Highlighted News

### U.S. reciprocal tariff applied on Vietnam

On 02 April 2025, U.S. President Donald J. Trump signed an Executive Order imposing a 10% tariff on all trading partner countries, and a higher reciprocal tariff of 46% on Vietnam goods imported into the U.S. (scheduled to take effect from 09 April 2025).

On 09 April 2025, the U.S. Government issued the Federal Register Doc. 2025-06462 on Executive order no. 14266 announcing the application of a 90-day suspension of the application of the reciprocal tariffs, effective from 10 April 2025. Additionally, the U.S. Government later announced a temporary “exemption” of tariffs on some semiconductors and smartphones, etc., pending the outcome of further investigations into the entire electronics supply chain.

Please refer to Deloitte’s alerts on [“U.S. Reciprocal Tariff: How to navigate the impacts”](#) and [“U.S. Reciprocal Tariff: Vietnam Origin’ – and immediate actions for Vietnam manufacturers/exporters to consider”](#).



# Trade & Customs

## New regulation

### Update on proposed amendments regulating inland export and import transactions

In the context that lots of concerns result from inland import-export transactions, the Ministry of Finance and the Department of Customs are urgently undertaking a review and consultation process to amend and enhance the current legal framework. Recently, the Ministry of Finance issued Official Letter No. 4045/BTC-PC dated 31 March 2025 requesting opinions on the Draft Law amending seven laws, including the Law on Customs and the Law on Import-Export Taxes, with notable points related to inland import-export activities. Additionally, the Department of Customs has organized a consultation meeting with business community dated 17 April 2025 on this topic.

Accordingly, the Draft Law proposes a supplement of Article 47a to the Law on Customs, with some notable changes as follows:

- There have been many issues occurring during the consideration of whether or not the foreign trader may have business presence in Vietnam, which caused a lot of difficulties and obstacles for the inland importer/exporter in conducting customs procedures and VAT refund. Therefore, the draft no longer includes provision about the **foreign trader having presence in Vietnam or not**.
- It is proposed that inland exported goods would be **eligible for a 0% VAT rate**, similar to normal exported goods.
- Detailed guidance on inland import and export activities will be guided by the Ministry of Finance. Furthermore, guiding documents including Decree No. 08/2015/ND-CP, Circular No. 38/2015/TT-BTC, and Circular No. 39/2018/TT-BTC are currently under review and **will be amended accordingly for consistency**.

### Amendment of the preferential import tariff rate of certain goods

On 31 March 2025, the Government issued Decree No. 73/2025/ND-CP amending the import tariff rate (MFN rate) for certain goods. Accordingly, the MFN import tariff rates of several goods are reduced, including automobiles, food and agricultural products, wood and wooden products, fuels and chemicals, etc.

Furthermore, Ethane is added to Chapter 98, Section II, Clause 3 of Appendix II enclosed with Decree No. 26/2023/ND-CP, with a preferential import tariff rate of 0%.

This Decree takes effect from issuance date.

*(Decree No. 73/2025/ND-CP dated 31 March 2025 issued by the Government)*





# Trade & Customs

## Guidance ruling

### Guidance on the delivery of goods prior to customs declaration

Regarding the delivery of goods prior to customs declaration of inland exported and imported goods, the Department of Customs has issued the following guidance:

- The importer is **only permitted to use imported goods for production or consumption after the corresponding customs declaration is completed.**
- Where the customs declarants are Authorized Economic Operator (AEO) and its trading partner, their inland imported and exported goods that are **delivered or received in multiple times within a specified period under a single contract/purchase order** between the **same buyer or seller**, then they are eligible for **delivery or receipt of goods prior to customs declaration.**

*(Official Letter No. 326/CHQ-GSQL dated 20 March 2025 issued by the Customs Department)*

### Verification method for Certificates of Origin ("C/O") form AI issued by India

The Department of Customs notified that the issuance of electronic C/O for goods originating from India is mandatory, effective from 01 January 2025. Additionally, the issuance of all preferential C/O has been transitioned to the Trade Connect ePlatform (<https://www.trade.gov.in/pages/home>) starting from 17 January 2025.

*(Official Letter No. 419/CHQ-GSQL dated 24 March 2025 issued by the Department of Customs)*

### No export/import license from the Vietnam Chemicals Agency – Ministry of Industry and Trade required for the importation of certain products containing industrial precursors

Regarding the export and import of paints, printing inks, adhesives, and household cleaning products containing precursor chemicals, the Department of Customs has issued an Official Letter to respond the Drug – Related Crime Investigating Department - Ministry of Public Security as follows:

- Agree with the Ministry of Public Security, on no requirement of export/import licenses for the aforementioned products, and adding animal feed and aquaculture feed containing precursor chemicals, as these products are similarly essential for production activities;
- Allow businesses to put those goods that contain industrial precursors listed in Annex IVB attached to Decree No. 57/2022/ND-CP into production without requiring export or import licenses from the Vietnam Chemicals Agency under Ministry of Industry and Trade, whilst awaiting for the Ministry of Public Security to compile, report and submit proposals to the Prime Minister. When performing customs procedures, **enterprises shall provide a written commitment and take responsibility for using the imported goods in accordance with the registered purpose.** After the customs clearance, the importer is responsible for sending notification to the Vietnam Chemicals Agency to facilitate inspection and monitoring of the imported goods usage.

*(Official Letter No. 1546/CHQ-GSQL dated 10 April 2025 issued by the Department of Customs)*



07

Legal



# Deloitte Vietnam is the selected contributor of The Legal 500 for “Vietnam Chapter: Doing Business In”

The Legal 500's Country Comparative Guides is written in conjunction with the world's leading lawyers and provides a practical overview of the laws and regulations in key jurisdictions for specific practice areas with an audience of more than 6 million users per year around the world.

As a part of the series, “Vietnam Chapter: Doing Business In” offers an overview of the laws and regulations applicable in Vietnam. Sharing Deloitte Vietnam insights and expertise of the country, the Chapter with a Q&A style contains the relevant information on the systems of law, the legal forms through which investors carry out business, capital requirements, how entities are operated and managed, expansion possibilities, corporate governance, employment law, tax considerations and more.

To access the Chapter, please visit the link below:

- Link to the online chapter: [Vietnam: Doing Business In – Country Comparative Guides](#)
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# Legal

## Legal document

### The Draft Law to amend, supplement several articles of the Law on Investment

On 31 March 2025, the Ministry of Finance issued Official Letter No. 4054/BTC-PC on gathering opinions on the Draft Law on amending a number of articles of the laws of the Ministry of Finance, attached with the **Draft Law amending and supplementing a number of articles of the Law on Bidding; Law on Investment in the form of public-private partnership; Customs Law; Law on Import and Export Tax; Law on Investment; Law on Public Investment; Law on Management and Use of Public Property** to collect opinions and comments on the above draft.

In particular, some notable amendments of and supplements to the Law on Investment include:

1. Sectors to be added to the list of sectors and businesses eligible for investment incentives include:
  - i. Investment in the construction of large data center infrastructure, cloud computing infrastructure, 5G, 6G mobile infrastructure and other digital infrastructure in the field of strategic technology according to the Prime Minister's Decision;
  - ii. Investment in the field of strategic technology according to the Prime Minister's Decision;
  - iii. Manufacturing of products subject to the list of strategic technology products according to the Prime Minister's Decision; and
  - iv. Human resource training in the field of science and technology, innovation and national digital transformation.
2. Supplementing the list of projects with special incentives and investment support:
  - Projects of innovation centers, research and development centers, projects in (i), (ii) and (iii) above (including the expansion of such newly established projects) with a total investment capital

of VND 3,000 billion or more, disbursement of at least VND 1,000 billion within 03 years from the date of issuance of the Investment Registration Certificate or in-principle investment approval. In addition, these projects will be eligible for special investment procedures, and at the same time do not require foreign investors to carry out procedures for granting and amending investment registration certificates before establishing economic organizations; and

- Investment projects on new establishment (including the expansion of such newly established projects) of national innovation centers established under the decision of the Prime Minister.
3. Supplementing concentrated digital technology park to specific regulations to update according to the Draft Law on Digital Technology Industry
  4. Amending of and supplementing to the regulations in the direction of assigning the Government to specify dossiers, contents, order and procedures for appraisal of in-principal investment approvals under the authority of the National Assembly, the Prime Minister and provincial-level People's Committees and procedures for granting investment registration certificates.
  5. To annul regulations on dossier components, dossier appraisal contents, procedures and time limit for processing dossiers, and procedures for amendments of investment projects subject to special investment procedures.

Opinions shall be sent to the Ministry of Finance for compilation before 15:00 on 03 April 2025.

*(Official Letter No. 4054/BTC-PC of the Ministry of Finance on collecting opinions on the Draft Law on amending a number of articles of the laws of the Ministry of Finance)*





# Legal

## Other document

### Updates on regulations regarding electronic identification of enterprises

In order to meet the objectives of electronic identification for individuals and businesses, the **Business Registration Office – Hanoi Department of Finance** has issued Notice No. 207/TB-DKKD dated 13/02/2025 on **the supplementation and update of ID/Citizen identification card information of legal representatives**, heads of dependent units, owners of private enterprises, clean data to issue electronic identification to enterprises.

Specific contents include:

- **Enterprises**, organizations, and individuals are requested to **register for supplementation of personal data for legal representatives, capital contributors**, private business owners, and **owners** in the national database on enterprise registration before 30 June 2025; and
- **Legal representatives** of enterprises are requested to use **electronic identification accounts** of Level 02 to log in to the national identification application to **provide information** as instructed and **submit a request** for the issuance of an electronic identification **account before 30 June 2025**.

Align with the above content, the **Department of Finance of Ho Chi Minh City** has issued a Notification on reviewing and updating business registration information on the website of the Department of Finance on 15 April 2025 with the following key points:

- Request **enterprises**, organizations and individuals to **review and compare** personal data information of **legal representatives**, sole proprietorships, **heads of branches/representative offices** of the company (according to the list posted attached to the notification) **that does not match the current information of the enterprise**; including information about: full name, date of birth, personal identification information;
- **After reviewing**, in case the information is **inaccurate** with the current information, the enterprise is requested to **submit a dossier to update and supplement** the information in the Enterprise Registration Certificate as prescribed in Clause 2, Article 63 of Decree No. 01/2021/ND-CP;
- In case the enterprise registration information is missing the enterprise's telephone number, when submitting the dossier for updating and supplementing information in the enterprise registration certificate, the enterprise shall also supplement the telephone number information in the notice of supplementation and update of enterprise registration information;
- Enterprises, organizations and individuals must update and supplement **before 30 June 2025**.

*(Notice No. 207/TB-DKKD of the Business Registration Office – Hanoi Department of Finance on the supplementation and updating of ID/Citizen identification card information of legal representatives, heads of affiliated units, owners of private enterprises, cleaning data to issue electronic identification to enterprises;*

*Notification on the review and update of business registration information of the Department of Finance of Ho Chi Minh City)*





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



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