



Tax & Legal Newsletter

May 2025



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01

Tax Administration

Tax Administration

Guidance ruling

Late payment interest due to incorrect tax sub-item recorded in payment

If in 2020, an individual incurred personal income tax liability for the 2019 tax period and submitted a tax payment voucher to the state budget that incorrectly states the information (category 4917), but (i) did not reconcile with the Tax authority to adjust the payment voucher information to the correct economic content; or (ii) did not request the offsetting of any overpaid amount against outstanding tax liabilities, late payment interest, and penalties, the Tax authority shall calculate late payment interest on the individual's outstanding personal income tax liability pursuant to Article 59, Law on Tax Administration 2019.

The Tax authority shall carry out examinations, reviews, and reconciliations of the taxpayer's tax compliance status and guide the taxpayer to ensure adherence to regulations on tax declaration and payment, to carry out tax refund-cum- tax offset (if applicable), and to adjust late payment interest (if applicable) within its jurisdiction and as prescribed by regulations.

(Official Letter No. 874/CT-NVT dated 26 April 2025 issued by the Department of Taxation)

Deadline for submitting applications for tax exemption or reduction under Tax Treaties

Enterprises shall submit applications for tax exemption or reduction under Tax Treaties to the Tax authority within 15 days prior to the tax declaration deadline as stipulated in Article 62, Circular No. 80/2021/TT-BTC.

After this deadline, enterprises still reserve the right to submit such applications to the Tax authority. The Vietnam Tax authority only rejects a request for Tax Treaty application if the enterprise requests to apply the Treaty to tax liabilities that arose more than three years prior to the date of the request, as stipulated in Clause 1, Article 6, Circular No. 205/2013/TT-BTC dated 24 December 2013.

(Official Letter No. 818/CT-CS dated 24 April 2025 issued by the Department of Taxation)

Tax authority requests Customs authority to coordinate in verifying and resolving tax refunds for on-spot exports

The Department of Taxation has received inquiries from provincial Tax authorities and taxpayers regarding issues in processing VAT refund applications related to customs declarations for on-spot export activities that do not comply with the provisions of point c, Clause 1, Article 35, Decree No. 08/2015/ND-CP dated 21 January 2015 on customs procedures for on-spot exported and imported goods as foreign enterprises designate delivery in Vietnam.

The Department of Taxation requests the Department of Customs to issue guidance for Customs Sub-Departments to coordinate with local Tax Sub-Departments in identifying and verifying the validity of customs declarations so that the Tax Department has a basis for resolving tax refunds.

(Official Letter No. 758/CT-CS dated 22 April 2025 issued by the Department of Taxation)



02

Investment incentives and support policies

Investment incentives and support policies

New regulation

Decree No. 97/2025/ND-CP on incentive mechanisms and preferential policies for the National Innovation Center

The Government has issued the Decree outlining incentive mechanisms applicable to organizations and individuals operating within the National Innovation Center. These incentives cover various aspects, including:

1. Labor
2. Investment credit
3. Land and infrastructure
4. Policies to support administrative procedures such as business registration, visa and work permit for foreigners, promotion and investment initiatives, etc.

Detailed regulations are provided in the Decree.

(Decree No. 97/2025/ND-CP dated 05 May 2025, issued by the Government)



03

Corporate Income Tax

Corporate Income Tax

Guidance ruling

Determination of Corporate Income Tax ("CIT") incentives in the case of changing investment project location

A company carrying out an investment project in an Industrial Zone and enjoying investment incentives, that later relocates to a new location in an area with difficult socio-economic conditions, will be entitled to CIT incentives as follows:

- If the project has already been operating and enjoying tax incentives at the previous location, it will continue to enjoy the incentives for the remaining period of the original investment project or enjoy incentive as an expansion project if conditions are met;
- If the project has not yet commenced operations at the previous location and begins operations after moving to the new location, it will enjoy incentives as a new investment project in an area with difficult socio-economic conditions.

(Official Letter No. 1280/CCTKV06-QLDN1 dated 14 April 2025 issued by Tax Sub-Department Region VI)

Deductibility of customer support payments

When the company makes payments for sales achievement support, promotions, trade discounts, payment discounts, or provides monetary or non-monetary support to household businesses or individual businesses that pay tax under the presumptive method, the company is responsible for declaring and paying tax on their behalf in accordance with Clause 5, Article 7, Decree No. 126/2020/ND-CP, at the tax rates specified in Appendix I of Circular No. 40/2021/TT-BTC.

These expenses are deductible when determining corporate taxable income, provided that legitimate invoices and supporting documents are available and the conditions set out in Article 4, Circular No. 96/2015/TT-BTC are satisfied.

(Official Letter No. 244/CCTKV17-QLDN1 dated 04 April 2025 issued by the Tax Sub-Department Region XVII)

Determining the incentive inheritance upon changing business type

A company's branch, after business re-registration, change of investor, change of business type, and transferring all investor's capital contribution, will inherit the CIT incentives of the original investment project if its conditions are met.

(Official Letter No. 393/CT-CS dated 01 April 2025 issued by the Department of Taxation)

Accrued service expenses corresponding to revenue, with invoices and supporting documents available prior to the tax finalization deadline are deductible

In cases where the company accrues expenses related to its business activities, corresponding to revenue at the end of the financial year, and valid invoices and supporting documents are available before the tax finalization deadline of that financial year, the accrued service expenses shall be deductible when determining taxable income in the tax finalization year, provided that the conditions stipulated in Article 4, Circular No. 96/2015/TT-BTC are satisfied.

Upon completion of the contract, the company must make adjustments based on the actual expenses incurred, as supported by valid invoices and documents, in the tax period in which the contract is finalized, specifically:

- ✓ Increase the expense amount if the actual expense incurred exceeds the accrued amount; or
- ✓ Decrease the expense amount if the actual expense incurred is less than the accrued amount.

(Official Letter No. 684/CCTKV17-QLDN1 dated 29 April 2025 issued by the Tax Sub-Department Region XVII)



04

Indirect Tax

Indirect Tax

New regulation

Extension of Special Consumption Tax ("SCT") payment deadline for domestically produced or assembled automobiles until 31 December 2025

On 02 April 2025, the Government issued Decree No. 81/2025/ND-CP on the extension of the SCT payment deadline for domestically produced or assembled automobiles. This decree is effective from the signing date until 31 December 2025.

1. Extension of tax payment deadline

Under Article 3, Decree No. 81/2025/ND-CP, the SCT payment deadline for domestically produced or assembled automobiles is extended for tax periods of February, March, April, May, and June 2025. The extended deadline runs from the original tax payment due date (as per tax administration laws) until 20 November 2025. Key provisions include:

- ✓ Deadline for tax periods from February to June 2025: The latest payment date is 20 November 2025.
- ✓ Supplementary tax declarations: If adjustments increase payable tax within the extended period, the extension also applies to the increased tax amount.
- ✓ Branches/affiliates: Eligible for extension if engaged in automobile production/assembly and filing separate tax returns

2. Procedures for extension

Per Article 4, eligible taxpayers must submit an application form for SCT payment deadline extension (using the form attached to the Decree) to the managing Tax authority, either electronically or in person, no later than 20 November 2025.

- ✓ Taxpayer responsibility: Self-determine eligibility for extension.
- ✓ Tax authority's role: No approval notice is required, but authorities will issue a written discontinuation notice if a taxpayer is found ineligible.

3. Waiver of late payment penalties

During the extension period, no late payment penalties will apply to deferred SCT amounts. If penalties were mistakenly imposed on eligible cases, tax authorities will rectify them.

(Decree No. 81/2025/ND-CP dated 02 April 2025 issued by the Government)



Indirect Tax

Guidance ruling

Guidance on VAT declaration for branches

- **Centralized accounting at the head office:** If the head office directly issues output VAT invoices for the business activities of branches located in different provinces from where the company is headquartered (excluding entity assigned to manage business cooperation contracts) and meets all legal requirements for deducting input VAT on all branch operations, the company may declare VAT centrally at the head office and allocate the tax to localities with production facilities as prescribed by law.
- **Independent accounting by branches:** If a branch directly sells goods/services using invoices registered with its local Tax authority and maintains full records of input/output VAT, the branch must declare and pay VAT directly to its managing Tax authority.
- **Business cooperation contracts (without separate legal entity):** If the company is assigned to manage a business cooperation contract with an organization but does not establish a separate legal entity, it must separately declare VAT for the contract in accordance with the terms agreed upon in the business cooperation agreement.

(Official Letter No. 831/CT-NVT dated 24 April 2025 issued by the Department of Taxation)

Guidance on invoicing with buyer's tax code information

Taxpayers issuing electronic invoices for the sale of goods or provision of services to buyers (especially business households and individuals) must include the buyer's tax code or Citizen ID, except for certain special cases involving sales to individual consumers as specified in point c, Clause 14, Article 10, Decree No. 123/2020/ND-CP (effective until 31 May 2025) and point d, Clause 7, Article 1, Decree No. 70/2025/ND-CP (effective from 01 June 2025), including electronic invoices for retail sales at supermarkets and commercial centers and electronic invoices for fuel sales to non-business individual customers.

If an issued invoice contains errors, taxpayers must adjust or replace it in accordance with Article 19, Decree No. 123/2020/ND-CP (prior to 01 June 2025) or Clause 13, Article 1, Decree No. 70/2025/ND-CP (from 01 June 2025). Businesses, organizations, and individual entrepreneurs must proactively review their e-invoices to ensure all mandatory fields are correctly filled.

Taxpayers who issue invoices missing mandatory information (particularly the tax code of business buyers) commit a violation of invoice regulations. Such acts constitute illegal invoice usage and are subject to administrative penalties under prevailing laws.

(Official Letter No. 5624/NTL-QLDN2 dated 09 May 2025 issued by the Tax Team of Nam Tu Liem district)



05

Personal Income Tax

Personal Income Tax

Highlighted News

The participation of foreign workers in trade unions in Vietnam

The guidelines regulate the subjects and conditions for participating in the trade union; those who are not eligible for union membership; the rights of union members; the procedures for joining the union; the appointment, dismissal, and termination of union officials; the union congresses at all levels; the organizational structure of the executive committee of the union at all levels; the conditions and forms of establishing grassroots unions; the procedures for establishing and dissolving grassroots unions; and the union's finances and assets.

One notable new point in this guideline is the inclusion of foreign workers as eligible for joining the trade union. Specifically, foreign workers employed under labor contracts of 12 months or more in Vietnam are allowed to join the union. This includes those working in various types of enterprises and those employed in the offices or representative agencies of foreign organizations or non-governmental organizations in Vietnam.

(Official Guidance No. 38/HD-TLD dated 27 December 2024 issued by the Vietnam General Confederation of Labor)

Deloitte Vietnam's recommendations

The new regulation marks a significant step forward in expanding access and participation in trade union activities for foreign employees, thereby strengthening the legal framework for protecting their legitimate rights and interests.

Under current regulations, Decision No. 1408/QĐ-TLĐ in 2024 maintains the monthly trade union fee rate at 1% of salary, consistent with Decision No. 1908/QĐ-TLĐ in 2016. Specifically, trade union members (including foreign employees, if they join the union) working in non-state enterprises are required to contribute 1% of their salary used for compulsory social insurance contributions. The maximum monthly contribution is capped at 10% of the statutory base salary.

Deloitte Vietnam recommends that employers and foreign employees stay informed and ensure full compliance with the relevant trade union regulations to safeguard their rights and obligations, and to foster a transparent and legally compliant working environment.



Personal Income Tax

Guidance ruling

Whether the contribution of land for agricultural production is exempt from Personal Income Tax ("PIT")

According to the provisions of Clause 1, Article 3 of Circular No. 111/2013/TT-BTC, income from individuals or households directly involved in agricultural, forestry production, aquaculture, and fishing activities is exempt from PIT. However, in cases where an individual contributes land use rights to a company for a rubber planting project while simultaneously working as a production worker at the company, the income from wages and salaries paid by the company to the individual will be subject to PIT and is not exempt.

Additionally, income received by the individual from contributing land use rights to the company will be considered income from capital investment, and the company must withhold PIT before paying this income.

(Official Letter No. 332/CCTKV09-QLDN1 dated 25 April 2025 issued by the Tax Sub-Department Region IX)

PIT withholding on advance severance allowance

According to point b.6, Clause 2, Article 2, Circular No. 111/2013/TT-BTC, severance allowances paid to employees in accordance with the correct beneficiaries and amounts as stipulated by the Labor Code and the Social Insurance Law are exempt from PIT. However, if the amount paid exceeds the regulated severance allowance, it must be subject to PIT.

In cases where the company advances a severance allowance to the employee, the advance must be combined with the salary for PIT withholding purposes before being paid to the employee, following the guidelines in Article 25, Circular No. 111/2013/TT-BTC.

(Official Letter No. 12044/CCTKV01-QLDN5 dated 05 May 2025 issued by the Tax Sub-Department Region I)

PIT treatment of severance allowances paid in excess of statutory limits

In cases where the company pays a severance allowance to employees who have resigned in accordance with the beneficiaries and amounts specified by the Labor Code and the Social Insurance Law, this income is exempt from PIT as stipulated in point b.6, Clause 2, Article 2, Circular No. 111/2013/TT-BTC.

However, if the company pays a severance allowance exceeding the prescribed amount, it must be combined with the salary to calculate and withhold PIT based on the progressive tax table before paying the income to the employee.

If the severance allowance is paid in accordance with the amounts specified in the Labor Code and the Social Insurance Law, it is deductible when calculating taxable income for CIT, as provided in Article 4, Circular No. 96/2015/TT-BTC.

(Official Letter No. 5141/CCTKV.XVI-QLDN2 dated 05 May 2025 issued by the Tax Sub-Department Region XVI)



Personal Income Tax

Guidance ruling

PIT withholding for brokerage fees paid to individuals

The company needs to determine whether the individual acting as the broker is not registered as a business or meets the criteria of a merchant, and then based on the nature of the signed contract, determine the type of taxable income (whether it's business income or employment income) to calculate, declare, and pay the taxes in accordance with the regulations.

- ✓ In the case where an individual enters into a brokerage contract to sell goods and is not registered as a business entity and does not fall under the scope of Article 2, Circular No. 40/2021/TT-BTC, the individual's income will be considered income from employment as per point c, Clause 2, Article 2, Circular No. 111/2013/TT-BTC. The company is responsible for withholding the tax and declaring the tax according to the guidelines in point i, Clause 1, Article 25, Circular No. 111/2013/TT-BTC.
- ✓ On the other hand, if the individual who enters into the brokerage contract is considered a merchant according to Article 6, Law on Commerce No. 36/2005/QH11 (i.e., an individual who conducts business independently and regularly and has registered as a business owner), their income will be classified as business income according to the provisions of Article 2, Circular No. 40/2021/TT-BTC.

In cases where the company hires a foreign organization or individual to perform brokerage services for goods or services, and these services are carried out overseas, they do not fall under the scope of foreign contractor withholding tax as specified in Clause 4, Article 2, Circular No. 103/2014/TT-BTC.

Regarding brokerage commission expenses, if they meet the conditions for deductible expenses and are not excluded under CIT regulations, the company may include these brokerage costs as deductible expenses when calculating CIT.

(Official Letter No. 1105/CT-CS dated 09 May 2025 issued by the Department of Taxation)

On the automatic offset of overpaid PIT from annual finalization to the following period

According to the response from the Tax Sub-Department Region XVII, based on Clauses 1 and 2, Article 25, Circular No. 80/2021/TT-BTC, in the event that a company has overpaid PIT during the tax finalization process, the excess amount can be applied to offset the tax amount due in the following period, as long as the transaction involves the same economic content (sub-item) and is within the same tax collection area.

In the case of PIT finalization for 2024, if the company has overpaid tax on behalf of an individual authorized for tax finalization, the excess amount can be carried forward to offset the PIT due for the next period. If there is still an excess amount, the company is not required to provide the "List of detailed amounts of PIT paid on behalf of others" (as per the guidelines in Official Letter No. 828/TCT-KK dated 25 February 2025) due to the absence of payment receipt available.

(Official Letter No. 783/CCTKV17-QLDN1 dated 08 May 2025 issued by the Tax Sub-Department Region XVII)



Personal Income Tax

Guidance ruling

PIT implications of winnings from online casino gambling

Regarding the PIT on winnings from online casino gambling, the Tax Department has noted that, under current Vietnamese tax law, tax policies apply only to individuals who receive income from winnings while gambling in person at licensed casino establishments. These casinos must be legally authorized to operate under Vietnamese law.

Additionally, according to Article 5, Decree No. 03/2017/ND-CP, businesses operating casinos are only permitted to do so at locations that have been authorized by the competent regulatory authorities in accordance with the law. The Vietnamese government does not permit online gambling activities. Online gambling, betting, and wagering services are prohibited in Vietnam. Administrative and criminal penalties for illegal gambling activities are specified in Article 28, Decree No. 144/2021/ND-CP and Article 321, Penal Code 2015.

(Official Letter No. 1067/CT-CS dated 07 May 2025 issued by the Department of Taxation)

The calculation of late payment interest on PIT

In cases where PIT liability is incurred and a payment voucher is submitted to the state budget with incorrect economic sub-item (sub-item 4917), but the taxpayer does not coordinate with the Tax authority to review and adjust the payment details to the correct economic content, or does not submit a request for offsetting the overpaid amount against outstanding tax, late payment interest, or penalties, then the Tax authority shall calculate late payment interest on the outstanding PIT amount in accordance with the provisions of Article 59 of the Law on Tax Administration.

The Tax Sub-Department Region II (formerly the Ho Chi Minh City Tax Department) shall conduct inspections, reviews, and comparisons of the tax obligation management status of taxpayers and verify that the notifications sent by the Tax authority regarding outstanding tax, penalties, and the number of days of late payment have been carried out in accordance with the law. Based on the results of such reviews and reconciliations, the Tax Sub-Department Region II is responsible for guiding taxpayers to comply with the regulations on tax declaration and payment, implementing procedures for tax refund and budget offset (if any), and adjusting late payment interest (if any) within its authority and in accordance with applicable regulations.

(Official Letter No. 874/CT-NVT dated 26 April 2025 issued by the Department of Taxation)



06

Transfer pricing

Transfer Pricing

Guidance ruling

Determination of related party relationship

According to point I, Clause 2, Article 5, Decree No. 132/2020/ND-CP, when an enterprise has borrowing or lending transaction of at least 10% of the owner's capital contribution with an individual who operates or controls the enterprise; or with an individual in one of the relationships prescribed in point g of this Clause, the enterprise and the individual who borrows or lends are determined to be related parties.

Accordingly, in case where a company has a loan of at least 10% of the owner's capital contribution of an individual who is the General Director and his wife, the company and the individual who is the General Director and his wife are determined to be related parties.

However, in case where the General Director and his wife (registered as a sole proprietorship) only enter contracts to supply goods to the company, and do not enter any loan or lending transactions of at least 10% of the capital contribution or transfer or receive transfers of at least 25% of the capital contribution, there will be no related party relationship between the General Director and his wife and the company.

(Official Letter No. 254/CCTKV.XIX-QLDN2 dated 07 May 2025 issued by the Tax Sub-Department Region XIX)



07

Trade & Customs



Trade & Customs

Highlighted News

New Decree and Circular stipulating the management and application of trade remedies

The Government has issued Decree No. 86/2025/ND-CP ("Decree 86") on 11 April 2025 providing guidance on the implementation of the Law on Foreign Trade Management, and the Ministry of Industry and Trade (MOIT) has issued Circular No. 26/2025/TT-BCT ("Circular 26") on 15 May 2025 providing detailed regulations on trade remedies.

Notable points of Decree 86 and Circular 26 include:

- The provisions on the waiver from the application of trade remedies are stipulated at the Circular level instead of the Decree level;
- Detailed provisions on **"involving parties"** in the context of investigation and review regarding the application of trade remedies and anti-circumvention measures;
- Detailed provisions on **"public information"** related to the investigation and application of trade remedies;
- Supplement of waiver cases from trade remedies, including:
 - ✓ Goods listed for waiver consideration as stipulated in the decision to apply trade remedies or decisions on the review results of each case;
 - ✓ Imported goods under the total waiver quantity, used for research, development, and other non-commercial purposes.
- Adjustments to the waiver period for the application of trade remedies in specific cases;
- Supplemented provisions on organizations or individuals importing goods under investigation and subject to trade remedies, which are not eligible for the waiver;

- Supplemented provisions on the cases of non-investigation and non-review for the application of trade remedies and anti-circumvention measures;
- Detailed provision on **"available information"** to be used if the involving parties do not cooperate;
- Detailed provisions on the reporting deadline for the importation and use of goods waived from trade remedies of the eligible organizations and individuals;
- Supplemented provisions on the termination of investigations and reviews of trade remedies, including procedures for notifying draft and official investigation and review conclusions;
- Supplemented provisions on the procedure for dossiers assessment and deadlines for supplementing additional documents;
- Detailed provision on the condition to apply anti-dumping and countervailing measures, as well as retroactive application.

Decree 86 will replace Decree No. 10/2018/ND-CP, and Circular 26 will replace Circular No. 37/2019/TT-BCT and Circular No. 42/2023/TT-BCT, both taking effect on 01 July 2025.

(Decree No. 86/2025/ND-CP dated 11 April 2025 issued by the Government and Circular No. 26/2025/TT-BCT dated 15 May 2025 issued by the Ministry of Industry and Trade)



Trade & Customs

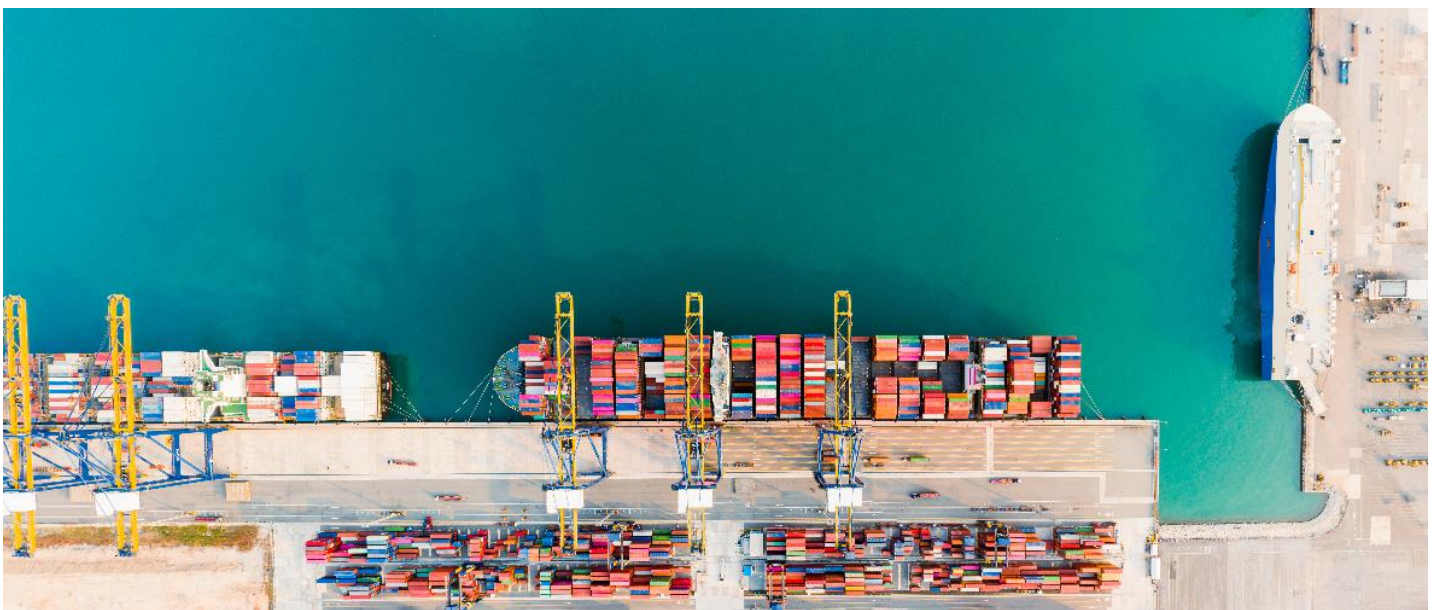
Highlighted News

New Decree and Circular stipulating the management and application of trade remedies (cont.)

Deloitte Vietnam's recommendations

In light of such new regulations under Decree 86 and Circular 26, businesses are advised to proactively study the new regulations, for compliance during import activities and appropriate strategy development as a way of protecting the domestic industry against the competition from imported products. Specifically:

- For enterprises whose imported goods are subject to trade remedies, it is recommended that a review of eligibility for waiver application, and waiver dossier preparation, are undertaken, where appropriate; and
- For domestic manufacturers who are affected by unfair competition from imported goods, it is recommended that the regulations on trade remedy investigation are thoroughly studied for application, given the procedures and guidelines for initiating such investigations have now been provided in more details.



Trade & Customs

New regulation

Amendment and supplement of provisions on goods origin and implementing certification of origin under the Generalized System of Preferences of the European Union, Norway, Switzerland and Turkey

On 05 May 2025, the Ministry of Industry and Trade issued Circular No. 23/2025/TT-BCT amending and supplementing certain provisions on goods origin and implementing certification of origin under the Generalized System of Preferences of the European Union, Norway, Switzerland and Turkey. Key amendments and supplemented provisions are:

- Supplemented provisions on responsibilities of the Foreign Trade Agency as the agency receiving REX number registration;
- Amendments on the process for REX number registration via online platforms;
- Replacements and removal of certain terms in Circular No. 38/2018/TT-BCT.

This Circular takes effect from the date of issuance.

(Circular No. 23/2025/TT-BCT dated 05 May 2025 issued by the Ministry of Industry and Trade)



Trade & Customs

Guidance ruling

Revocation of the authorized rights to issue certificates of origin, certificates of Non-Manipulation, and to process registrations for registered exporter (REX) numbers of the Vietnam Chamber of Commerce and Industry (VCCI)

The Ministry of Industry and Trade has issued Decision No. 1103/QĐ-BCT on 21 April 2025, regarding the revocation of the Vietnam Chamber of Commerce and Industry's rights related to the issuance of Vietnamese C/O, issuance of Certificate on Non-Manipulation ("CNM"), and handling of C/O on goods originating from Norway and Switzerland.

As of 05 May 2025, VCCI has terminated the issuance of C/O Form A, C/O Form B, non-preferential C/O as required by the importing country, CNM, C/O under GSTP, and REX code registrations.

As a result, the Foreign Trade Agency and the E-commerce and Digital Economy Agency takes over and hence are responsible for implementing and supporting the implementation of the procedures regarding the issuance of Certificates of Origin (C/O), including Form A, Form B, non-preferential C/O as required by the importing country, CNM, C/O Form GSTP and the registration of REX codes smoothly, avoiding disruptions and facilitating the process for traders.

(Decision No. 1103/QĐ-BCT dated 21 April 2025 issued by the Ministry of Industry and Trade)

Customs procedures for chemicals, precursors, and products containing chemicals and precursors

It is guided by the Department of Customs that:

- **Regarding policies on the import/export of chemicals and precursors:** Customs declarants are responsible for determining the applicable management policies for imported/exported chemicals and precursors that fall under the list of goods requiring chemical declaration or import/export licenses and no additional documents beyond the customs dossier shall need to be submitted, except for the cases where customs authorities do not have sufficient basis to verify the accuracy of the declared goods during the customs dossier review or physical inspection.
- **Regarding goods containing industrial precursors not eligible for exemption from import/export licensing:** An export/import license issued by the Vietnam Chemicals Agency – Ministry of Industry and Trade is required during customs procedures. These goods are subject to the same tariff policy as other goods with the same HS codes.
- **Regarding the management of precursors transported from the domestic market into bonded warehouses:** In cases where goods are listed as precursors requiring export licenses, an export license for the precursor issued by the Vietnam Chemicals Agency – Ministry of Industry and Trade must be presented during the export procedure.

(Official Letter No. 2668/CHQ-GSQL dated 21 April 2025 issued by the Department of Customs)



Trade & Customs

Guidance ruling

Guidance on the “Third Party Invoicing” criterion on C/O form D

In cases where: (i) the manufacturer and the invoice-issuing enterprises are located in the same country, or (ii) the invoice-issuing enterprise and the importer are located in the same country, the “Third Party Invoicing” in Section 13 is not required to be ticked. However, information about the invoice-issuing party must be declared on the C/O.

C/O form D with commercial invoices issued by an enterprise based in a third country that is not a member state, or represented by an ASEAN exporter, shall follow the current regulations on rules of origin under the ASEAN Trade in Goods Agreement (“ATIGA”).

(Official Letter No. 3118/CHQ-GSQL dated 24 April 2025 issued by the Department of Customs)

Customs declaration revision is not applied in case of a payment dispute

The revision of customs declaration only applies to the cases specified under Clause 4, Article 29, Law on Customs. If the customs procedures for the export declaration have been completed without errors, revisions of the declared information due to payment disputes fall out of the applicable revision scope.

(Official Letter No. 4726/CHQ-GSQL dated 13 May 2025 issued by the Department of Customs)

No provision on the procedures to liquidate processing contracts

According to the Department of Customs, under current regulations, there is no requirement on the submission of processing contract liquidation dossiers to the customs authority after the contract with a foreign trader has completed.

(Official Letter No. 4414/CHQ-GSQL dated 09 May 2025 issued by the Department of Customs)



08

Legal

Legal

Highlighted News

Review and amendment of registered business lines

To facilitate the identification of entities required to apply electronic invoices generated from cash registers, Tax Sub-Department Region II issued Official Letter No. 976/CCTKV02-CNTK dated 26 April 2025, regarding the review and amendment of registered business lines.

According to the Tax Sub-Department's findings, many enterprises and organizations currently register business lines with the Tax authorities that do not match their actual business activities, causing difficulties for tax statistics and management by the Tax authorities as well as other relevant agencies.

To rectify this situation, Tax Sub-Department Region II requests enterprises and organizations to review and amend if their main business lines do not match the registered business lines in the system through the website:

<http://tracuunnt.gdt.gov.vn>

For enterprises subject to tax registration through the one-stop-shop mechanism as stipulated in point a, Clause 1, Article 30, Law on Tax Administration, the procedure for notifying changes in enterprise registration content in case of amendments or supplementations to business lines shall be implemented in accordance with Article 56, Decree No. 01/2021/ND-CP, and the dossier shall be submitted online to the Business Registration Office under the Department of Finance.

(Official Letter No. 976/CCTKV02-CNTK dated 26 April 2025 issued by Tax Sub-Department Region II)

Deloitte Vietnam's Recommendation

Official Letter No. 976/CCTKV02-CNTK is one of the Tax authority's guidelines for standardizing business lines information, serving the purpose of identifying entities required to apply electronic invoices generated from cash registers.

Although it was issued by the Tax Sub-Department Region II, all businesses nationwide should review and check their registered business sectors on two systems: the national tax registration information system (<http://tracuunnt.gdt.gov.vn>) and the National Business Registration System (<https://dangkykinhdoanh.gov.vn/vn/Pages/Trangchu.aspx>). In case of errors or inaccurate information, businesses need to follow the amendment procedures as guided by the Official Letter to avoid penalties according to prevailing regulations of both tax management and enterprise registration management.



Legal

Other document

The amendment of business addresses due to administrative boundaries restructure

On 05 April 2025, the Ministry of Finance issued Official Letter No. 4370/BTC-DNTN providing guidance on business registration procedures in case of changes in administrative boundaries.

Accordingly, in cases where the business address is changed due to changes in administrative boundaries resulting from provincial mergers, enterprises can continue to use the issued Enterprise Registration Certificate, Branch/Representative Office/Business Location Registration Certificate.

Enterprises can update the address information due to changes in administrative boundaries on these licenses when needed or simultaneously when registering changes or notifying changes for other contents of the enterprise registration.

(Official Letter No. 4370/BTC-DNTN dated 05 April 2025 issued by the Ministry of Finance)

The submission of the 2025 enterprise statistic report

In accordance with Decision No. 1706/QĐ-BKHĐT dated 05 August 2024 issued by the Minister of Planning and Investment on the issuance of the 2025 Enterprise Survey Plan and Document No.

1188/UBND-KTTH dated 01 April 2025 issued by the Hanoi People's Committee on coordinating the enterprise investigation in the city, the Tax Sub-Department Region I issued Notification No. 3927/TB-CCTKV01-NVDTPC dated 16 April 2025, requesting the leaders of enterprises in the area to direct and urge the implementation of declarations and reports online **before 30 June 2025** via the website:

<https://doanhnghiep2025.gso.gov.vn/> as guided.

Similarly, the Ho Chi Minh City Statistics Sub-Department also issued Official Letter No. 40/CCTK-TTTT dated 03 April 2025, requesting the leaders of enterprises to provide completed and timely information according to the online report form at the address <http://thongkedoanhnghiep.gso.gov.vn> within the period **from 01 April 2025 to 30 June 2025**.

(Notification No. 3927/TB-CCTKV01-NVDTPC dated 16 April 2025 issued by Tax Sub-Department Region I and Official Letter No. 40/CCTK-TTTT dated 03 April 2025 issued by the Ho Chi Minh City Statistics Sub-Department)





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



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