



July 2025 Newsletter

KMC CONSULTING COMPANY LIMITED

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1 Electronic documents

OL No. 2113/CT-CS dated 28 June 2025 issued by the General Department of Taxation regarding electronic documents as:

From 01 June 2025, organizations and individuals responsible for withholding PIT shall discontinue using electronic PIT withholding certificates previously applied under former regulations and adopt the new format of electronic PIT withholding certificates by the provisions of Decree No. 70/2025/NĐ-CP.

2 PIT on mid-shift meal allowances

OL No. 915/BNI-QLDN1 dated 22 July 2025 issued by the Bac Ninh Tax Department regarding PIT on mid-shift meal allowances as:

In cases where a Company provides mid-shift meals for employees working at the Company, and the allowance is clearly stipulated with eligibility conditions and entitlement levels in the labor contract, collective labor agreement, or the company's internal rules/regulations, the determination of PIT liability on this allowance (applicable from 15 June 2025) is as follows:

- If the Company organizes meals (or purchases meal portions) for employees, the mid-shift meal allowance shall not be included in the employee's taxable income.
- If the Company does not organize meals (or purchase meal portions) but provides cash to employees and the cash allowance is in line with the provisions of the labor contract, collective labor agreement, or company regulations, the allowance shall not be included in taxable income. However, when the cash amount exceeds the stipulated level, the excess portion shall be included in taxable income.

CIT Policy on Tax Exemption and Reduction for Foreign Transport Companies under Double Taxation Avoidance Agreements (DTAs)

OL No. 2324/CT-CS dated 8 July 2025 issued by the Tax Department regarding requests for tax exemption or reduction for foreign transport enterprises under Double Taxation Avoidance Agreements (DTAAs):

Concerning the issuance of results on tax exemption and reduction dossiers under tax treaties for subsequent years, once the notification has been issued using Form No. 03-1/MGTH, the foreign transport enterprise (FTE) that continues its business operations in the same manner without any changes should not resubmit the application dossier for tax exemption or reduction under the tax treaty. In such circumstances, the notification Form No. 03-1/MGTH will not be reissued. In case of any changes to the information previously submitted in Form No. 01/HTQT, the FTE should resubmit an amendment application for tax exemption or reduction under the tax treaty, accompanied by the relevant documents reflecting these changes (e.g., Certificate of Residence, Power of Attorney for subsequent years, etc.). In such cases, the tax authority shall issue a new notification using Form No. 03-1/MGTH based on the FTE's actual operations.

4 CIT policies

OL No. 2541/CT-CS dated 18 July 2025 issued by the Tax Department regarding CIT policy as:

In the case where a Company is currently entitled to CIT incentives based on a preferential location and receives goods (such as tools, equipment, raw materials, finished products, etc.) from a foreign supplier without making any payment, the value of those goods without payment required shall be considered as “other income”. The income does not arise from the investment project that is enjoying tax incentives; therefore, it is not eligible for CIT incentives under the prevailing tax regulations.

5 Specifically regulate several provisions of the Law on VAT and guidance on the implementation of Decree No. 181/2025/ND-CP

Circular No. 69/2025/TT-BTC dated 1 July 2025 issued by the Ministry of Finance provides detailed regulations on several provisions of the Law on VAT and guides the implementation of Decree No. 181/2025/ND-CP:

1. Purpose of Issuance

This Circular provides detailed guidance on the Law on VAT and Decree No. 181/2025/ND-CP and assists enterprises and tax authorities in complying with regulations properly.

2. Scope of Application

- VAT taxpayers;
- Tax administration authorities;
- Organizations and individuals involved in VAT taxable activities.

Specifically regulate several provisions of the Law on VAT and guidance on the implementation of Decree No. 181/2025/ND-CP

3. Key Provisions

a. VAT-exempt goods and services (Article 3)

Taxpayers should prepare clear and adequate supporting documentation for goods and services that are exempted from VAT as:

- Breeding animals and plant varieties;
- Imported textbooks, newspapers, and magazines;
- Humanitarian aid goods;
- Transfers of intellectual property rights.

b. VAT of 0% rate (Article 4)

Applies to exported goods and services with the requirement of complete documentation (especially for transactions conducted via e-commerce platforms).

5 Specifically regulate several provisions of the Law on VAT and guidance on the implementation of Decree No. 181/2025/ND-CP

c. Applying percentage in direct VAT calculation (Article 5)

Applicable to certain groups of goods and services:

- 1%: Wholesale and retail activities;
- 5%: Accommodation services, brokerage, consultancy, asset leasing, etc.;
- 3%: Manufacturing, transportation, construction involving materials;
- 2%: Other activities not specifically listed.

d. VAT payment on behalf of foreign entities (Article 6)

Organizations in Vietnam paying VAT on behalf of foreign organizations/individuals must obtain valid tax payment documents to claim input VAT deduction.

5 Specifically regulate several provisions of the Law on VAT and guidance on the implementation of Decree No. 181/2025/ND-CP

e. VAT refund (Articles 7 & 8)

Providing precise guidance on the method of calculating tax refunds for export and production activities of goods and services are subject to the 5% VAT rate.

Taxpayers must clearly distinguish between specific accounted expenses and shared costs to accurately calculate the refundable amount.

f. VAT for foreign organizations and individuals (Article 9)

Clarification of the Subject To and Exempt from VAT in Vietnam.

Provides detailed guidance on tax calculation methods and applicable rates for various activities (e.g., construction, services, equipment leasing, etc.)

5 Specifically regulate several provisions of the Law on VAT and guidance on the implementation of Decree No. 181/2025/ND-CP

4. Effective Date and Negation of Previous Regulations

This Circular takes effect from 1 July 2025.

It supersedes several previous circulars, including Circular No. 219/2013/TT-BTC, Circular No. 103/2014/TT-BTC, Circular No. 13/2023/TT-BTC, and other related regulations.

6 VAT policy

OL No. 2286/CT-NVT dated 4 July 2025 issued by the Taxation Department regarding tax-related issues:

1. Regarding the VAT declaration and payment for construction activities implement in other provinces:

Prior to 1 January 2022: Comply with the provisions of Clause 1 Article 9 of the Law on Tax Administration No. 38/2019/QH14 and Point đ Clause 1 and Clause 6 Article 11 of Circular No. 156/2013/TT-BTC dated 6 November 2013 (as amended and supplemented under Point a and Point e Clause 1 Article 2 of Circular No. 26/2015/TT-BTC dated 27 February 2015) issued by the Ministry of Finance;

From 1 January 2022: Comply with the provisions of Clause 1, Article 9 of the Law on Tax Administration No. 38/2019/QH14 and Articles 13, 25, 41, 42, Point g, Clause 1, Article 45, Article 46 and Clause 5, Article 47 of Circular No. 80/2021/TT-BTC dated 29 September 2021 issued by the Ministry of Finance.

6 VAT policy

2. Regarding Handling of Tax Refund Applications:

OL No. 334/CT-NVT dated 27 March 2025 issued by the Taxation Department in response to tax-related enquiries, addressed to the Regional XIII Sub Taxation Department (now the Lam Dong Provincial Tax Department) and Trung Nam Construction and Installation Joint Stock Company.

3. Regarding Tax Enforcement for VAT Liabilities arising from out-of-province Construction Activities:

According to the debt management procedure issued with Decision No. 1129/QD-TCT dated 20 July 2022 and the tax arrears enforcement procedure issued with Decision No. 1795/QD-TCT dated 11 November 2022 by the General Department of Taxation, provisional guideline was issued to not pushily enforce the collection of tax arrears pending to offset against refundable amounts in cases where the tax authority is simultaneously processing a refund and performing budget offsetting.

7 VAT policy on imported goods

OL No. 13945/CHQ-NVTHQ dated 14 July 2025 issued by the Customs Department regarding VAT on imported goods as:

Imported unshelled sesame seeds shall be classified as subject to non-VAT during the importation phase if determined to be unprocessed agricultural products or undergo only preliminary processing and are subject to 5% VAT rate when sold domestically (at the commercial trading stage).

8 Payment to the State Budget for the difference arising from the VAT reduction policy on ferry tickets

OL No. 2616/CT-NVT dated 23 July 2025 issued by the Tax Department regarding payment to the State Budget for the difference arising from the VAT reduction policy on ferry tickets:

In case where the Company records a difference between the actual collected amount and the imprinted ticket amount on the ferry pass due to the implementation of the VAT reduction policy, the Company shall pay the difference into sub-item 4949 (Other revenues).

9 VAT policy

OL 2628/CT-CS dated 23 July 2025 issued by the Tax Department regarding VAT policy as follows:

- Coffee products are not subject to VAT when not processed into other products or only undergone preliminary processing by organizations or individuals themselves and during the importation stage.
- Coffee products are subject to a 5% VAT rate that have not been processed into other products or have only undergone preliminary processing when traded commercially.
- Coffee products intended for export are subject to a 0% VAT rate.

10 VAT rates

OL No. 2750/CT-CS dated 29 July 2025 issued by the Tax Department regarding VAT rates as:

In the case where insulated electronic wires fall under the category “Wires and cables for electricity transmission classified under group 27320,” they are not eligible for the reduction of the VAT rate from 10% to 8%. When invoices have been issued with application of the 8% tax rate, the Company should issue replacement or amendment electronic invoices under Clause 13, Article 1 of Decree No. 70/2025/NĐ-CP dated 20 March 2025 of the Government.

11 VAT policy

OL No. 2751/CT-CS dated 29 July 2025 issued by the Tax Department regarding VAT policy:

In the case where an enterprise transfers certificates of deposit to another enterprise, the activity shall be considered as other financial income and is not subject to VAT declaration and payment by Clause 1, Article 5 of Circular No. 219/2013/TT-BTC dated 31 December 2013 issued by the Ministry of Finance.

12 FCT policy

OL No. 2200/CT-CS dated 2 July 2025 issued by the Tax Department regarding tax policy as:

When foreign organizations or individuals supply goods in Vietnam under the on-spot import and export type and generate income in Vietnam following contracts signed with enterprises in Vietnam (excepting cases of processing and re-exporting goods to foreign organizations or individuals), or implement the distribution of goods in Vietnam, or supply goods under delivery terms of international commercial terms (Incoterms) which the seller bears the risk related to the goods until entering the territory of Vietnam, the foreign organizations or individuals fall within the scope of application of Circular No. 103/2014/TT-BTC.

In contrast, when foreign organizations or individuals merely use bonded warehouses or inland container depots (ICDs) as storage facilities to support international transportation, transshipment, transit, or to store goods or outsource processing for other enterprises, the foreign organizations or individuals are not under the scope of application of Circular No. 103/2014/TT-BTC.

13 Adjustment of regulations on preferential import and export duties for certain goods, along with the addition of provisions related to automobile manufacturing and assembly:

Decree No. 199/2025/NĐ-CP dated 8 July 2025 granted by the Government amends and supplements Decree No. 26/2023/NĐ-CP on the Export Tariff, Preferential Import Tariff, List of Goods and Levels of Specific Duties, Compound Duties, and Import Duties Out-Tariff Quotas. The Decree takes effect from the date of signing and promulgation.

The Decree revises regulations on export and preferential import duties for specific items and supplements provisions related to the production and assembly of automobiles.

- Supplementing regulations on automobile production and assembly

The Decree supplements new points to Clause 3, Article 8 of Decree No. 26/2023/NĐ-CP. Specifically, enterprises engaged in the production and assembly of automobiles may aggregate the output of electric, fuel cell electric, hybrid, entirely biofuel, and natural gas vehicles into the total minimum and the specific minimum production of each vehicle group when considering eligibility for incentives.

13 Adjustment of regulations on preferential import and export duties for certain goods, along with the addition of provisions related to automobile manufacturing and assembly:

In addition, enterprises holding more than 35% of the charter capital in automobile production and assembly companies may aggregate the automobile production of those companies to calculate the minimum output when evaluating the eligibility for tax incentives.

- Amending preferential export and import duty rates

The Decree adjusts the export and preferential import duty rates for specific goods. For instance, the export duty on yellow phosphorus will increase from 5% to 10% as of 1 January 2026 and to 15% as of 1 January 2027.

The import duty rate for non-alloy iron or steel products will be adjusted from 0% to 7% as of 1 September 2025.

The Decree also repeals specific points, clauses, and articles of Decree No. 26/2023/NĐ-CP, including Point a.7, Clause 8, Article 8, along with several sections in the “Explanatory Notes on Goods” under Chapter 72, Section I, Appendix II, etc.

14 Advance Pricing Agreement (APA) Mechanism in Vietnam – Notable Updates

The APA mechanism in Vietnam is being positively enhanced. The tax authorities demonstrate a clear commitment to improving the efficiency of implementing and processing related procedures. The developments create favourable conditions for enterprises seeking to engage in APAs, ensuring enhanced certainty in transfer pricing policies and optimising tax costs as follows:

1. In Vietnam, an APA is a limited agreement with a maximum term of three years signed between the taxpayer and one or more tax authorities, aiming to establish bilateral or multilateral arrangements concerning pricing policies in related-party transactions. Under the provisions of the Law on Tax Administration No. 38/2019/QH14, Decree No. 126/2020/ND-CP, and Circular No. 45/2021/TT-BTC, the APA mechanism has been officially implemented since 2021. The mechanism facilitates the agreement between the taxpayer and tax authorities on transfer pricing methods and profit margins in related-party transactions.

14 Advance Pricing Agreement (APA) Mechanism in Vietnam – Notable Updates

2. The APA mechanism offers practical benefits to taxpayers in managing transfer pricing policies. An APA ensures that the prices and transactions applied by enterprises are pre-approved by the tax authorities, thereby minimizing the risk of double taxation. At the same time, the mechanism helps reduce compliance costs by limiting tax inspections, auditing and simplifying documentation requirements. Furthermore, APA supports businesses in effective budgeting and more accurate forecasting of tax obligations.
3. The amended Law on Tax Administration, projected for completion by mid-2026, is anticipated to significantly improve and accelerate the implementation of APAs. Furthermore, Decree No. 122/2025/ND-CP takes effect from 1 July 2025, will authorize the Ministry of Finance and the tax authorities to approve and sign the majority of APA agreements. The new regulation is expected to sustainably shorten the processing time of APAs compared to previous practices.

15 Guidance on Customs procedures when changing address due to Provincial or Communal Administrative Reorganization

OL No. 12252/CHQ dated 3 July 2025 issued by the General Department of Customs regarding Guidelines on Customs procedures in case of changing address due to the reorganization of administrative units at the provincial and communal levels as:

To ensure smooth customs clearance of goods, the General Department of Customs issued OL No. 12252/CHQ-GSQL dated 3 July 2025, providing instructions on customs procedures when adjusting address as a result of the reorganization of administrative units at the provincial and communal levels under the Resolutions of the National Assembly and the Government.

(1) Handling customs dossiers in case of address adjustments

While enterprises have not yet completed the procedures for adjusting their address to the new administrative boundaries, the enterprise may continue using Customs-related documents with the old administrative address information, including:

15 Guidance on Customs procedures when changing address due to Provincial or Communal Administrative Reorganization

- Business registration certificate
- Commercial invoice
- Bill of lading
- Contract
- Packing list
- Certificate of origin (C/O)
- Specialized inspection certificate
- Licenses, etc.

15 Guidance on Customs procedures when changing address due to Provincial or Communal Administrative Reorganization

Customs authorities shall accept documents indicating the address under the previous administrative units. Customs declarants are not required to resubmit documents with the new address until the administrative update is completed. Furthermore, not causing difficulties, inconvenience, or harassment to enterprises during the processing of Customs procedures.

(2) Responsibilities of customs declarants

Customs declarants are required to proactively implement the procedures for updating address information following regulations and promptly notify the customs authorities after completion (as stipulated in Point a, Clause 5, Article 6 of Circular No. 38/2015/TT-BTC).

15 Guidance on Customs procedures when changing address due to Provincial or Communal Administrative Reorganization

(3) Responsibilities of customs authorities

(3.1) Regional Customs Sub-Departments:

- Instruct officers and officials not to take advantage to create difficulties for enterprises;
- Ensure customs procedures are conducted in compliance with regulations and facilitate import-export activities.

(3.2) Customs Information Technology and Statistics Department:

- Review and update electronic systems (VNACCS/VCIS, ECUS, etc.) to synchronize data under the new administrative boundaries;
- Coordinate with relevant units such as ports and warehouses to update system information accordingly;
- Support the reception and processing of updated address information from enterprises upon completion of change procedures.

16 The retention period of dossiers and documents in the finance sector

OL No. 74/2025/TT-BTC dated 4 July 2025 issued by the Ministry of Finance regulates the retention period of dossiers and documents in the finance sector:

For the field of accounting and auditing, the regulations are as follows:

- General ledgers: 20 years
- Accounting documents directly used for recording in the accounting books and preparing financial statements, including detailed statements, detailed accounting books, accounting ledgers; monthly, quarterly, and annual financial statements; finalization reports; internal auditing reports and other documents directly used for recording in accounting books and preparing financial statements: 10 years
- Accounting documents related to liquidation or disposal of fixed assets, inventory reports and asset valuation reports: 20 years
- Accounting documents related to project owners, including annual accounting records and finalization reports of completed projects classified as Group B and Group C: 10 years

16 The retention period of dossiers and documents in the finance sector

- Accounting documents related to the establishment, division, separation, consolidation, merger, transformation of ownership form or enterprise type, reorganization, dissolution, bankruptcy, cessation of operations, or completion of projects: 10 years
- Accounting documents not directly used for recording in accounting books and preparing financial statements (e.g., receipts, payment vouchers, warehouse receipt and delivery notes): 5 years
- Accounting documents used for management and administration purposes but not directly used for recording in accounting books and preparing financial statements: 5 years.
- This Circular shall take effect from 18 August 2025

17 The land rental payment policy

OL No. 2309/CT-CS dated 7 July 2025 issued by the Tax Department regarding the land rental payment policy follows:

In cases where decisions on land lease, approval on changing land use purposes, approval on conversion from annual land rental payment to one-time payment for the entire lease term, extension of land use duration, adjustment of land use term, or adjustment of the project's detailed planning have been issued under the provisions of the Land Law and other relevant legal regulations before the effective date of the 2024 Land Law are published, but the land pricing plan has not yet been submitted to the competent People's Committee, the land rental payment policy and land price shall be determined by the regulations in effect at the time the respective decision was issued.

18 The registration fee policy

OL No. 2571/CT-CS dated 21 July 2025 issued by the Tax Department regarding the registration fee policy:

From 1 July 2025, the registration fee rate for four-wheeled motor vehicles used for transporting people is 2%.

19 Invoice policy

OL No. 2028/CT-CS dated 25 June 2025 issued by the Tax Department regarding invoices:

Pursuant to relevant regulations and guidance, when a Company is in a status of “non-operating at its registered address” (as notified by the tax authority) and requires invoices for fulfilling tax obligations or issuing VAT invoices, the Company must first reactivate the tax identification number and comply with tax and invoice obligations under the applicable laws.

20 Guidance on issuing invoices accompanied by a detailed list

OL No. 12522/CCTKV.XVI-QLDN1 dated 30 June 2025 issued by the Region XVI Sub-Department of Taxation guides on issuing invoices accompanied by a detailed list:

In cases where the Company engages in business activities that require invoice issuance for multiple transport trips and satisfies the conditions specified at Point a3, Clause 7, Article 1 of Decree No. 70/2025/ND-CP, the Company is permitted to use a detailed list attached to the invoice in accordance with legal regulations.

Abbreviations

VAT	Value Added Tax	MOF	Ministry of Finance
PIT	Personal Income Tax	GDT	General Department of Taxation
CIT	Corporate Income Tax	MOIT	Ministry of Industry and Trade
FCT	Foreign Contractor Tax	MOLISA	Ministry of Labor, War Invalids and Social Affair
SCT	Special Consumption Tax	DPI	Department of Planning and Investment
IET	Import and Export Tax	SBV	The State Bank of Vietnam
OTH	Other	EPE	Export processing enterprises
OL	Official Letter	EPZ	Export Processing Zone
INV	Invoice	IZ	Industrial Zone
LAB	Labor		



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KMC's Newsletter aims to update and summarize the general provisions related to Taxation, Accounting, Investment and Labor in Vietnam. You should seek professional advice before making a decision.





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