

SUBMISSION AND PAYMENT SCHEDULE FOR ENTERPRISES TO STATE AGENCIES

NO	TASK REQUIRED	DEADLINE FOR SUBMISSION & PAYMENT	GUIDANCE DOCUMENTS	PENALTY REGULATION
A.	TAX Department			
1	Minutes of registration chief accountant	Beginning of second fiscal year.	Decree No. 174/2016/ND-CP	Decree 125/2020/ND-CP
2	Minutes of registration of accounting period, using foreign currency to entry, form of opening accounting books	ASAP from established date	Accounting Law No. 88/2015/QH13	
3	Register depreciation method of FA	30 th January in every calendar year	Circular No. 45/2013/TT-BTC	
4	Accounting Policies and Procedures	Effective from 01 January 2026	Circular No. 99/2025/TT-BTC	
5	Monthly PIT Declaration	20 th of the next month	Tax Administration Law No. 38/2019/QH14; Tax Administration Law No. 108/2025/QH15; Personal Income Tax Law No. 109/2025/QH15	
6	Monthly VAT Declaration	20 th of the next month	Tax Administration Law No. 38/2019/QH14; Tax Administration Law No. 108/2025/QH15; Value-Added Tax Law No. 48/2024/QH15	
7	Quarterly temporary payment of CIT (if any)	30 th of the next quarter	Corporate Income Tax Law No. 67/2025/QH15	
8	Quarterly VAT Declaration	The last day of the first month of the succeeding quarter	Tax Administration Law No. 38/2019/QH14; Tax Administration Law No. 108/2025/QH15; Value-Added Tax Law No. 48/2024/QH15	
9	Quarterly PIT Declaration	The last day of the first month of the succeeding quarter	Tax Administration Law No. 38/2019/QH14; Tax Administration Law No. 108/2025/QH15; Personal Income Tax Law No. 109/2025/QH15	

10	Annual Business License Tax Declaration and Payment	FREE payment.	Resolution No.198/2025/QH15	
11	Annual CIT Finalization Declaration	90 days after the ended of fiscal year	Circular No. 80/2021/TT-BTC	
12	Annual PIT Finalization Declaration	90 days after the ended of calendar year	Circular No. 80/2021/TT-BTC	
13	PIT withholding document Report	30 th of the next quarter	Decision No. 440/QĐ-TCT	
14	Audited Financial Statements (for FDI)	90 days after the ended of fiscal year	Circular No. 99/2025/TT-BTC	
15	Declare and pay FCT (when arising)	10 days after the arising day	Circular No. 80/2021/TT-BTC	
16	Monthly FCT Declaration (when arising many times in a month)	20 th of the next month	Circular No. 80/2021/TT-BTC	
17	FCT Finalization Declaration (when the contract was ended)	45 days from the day ended contract	Circular No. 80/2021/TT-BTC	
B.	STATISTICS Department			
1	Monthly Statistics Report	12 th of the next month	Inter-ministerial Circular No.01/LB	
2	Quarterly Statistics Report	12 th of the next quarter	Circular 04/2011/TT-BKHĐT	
3	Statistics Report in the first six months	12 th July	Circular 04/2011/TT-BKHĐT	Decree 95/2016/ND-CP
4	Annual Statistics Report	31 st March of the next year		
C.	Department of Finance or Industrial Park Management Board (for Companies holding an IRC)			
1	Quarterly and Annual online report on investment activities (by account in www.fdi.gov.vn)	- 10th of the next quarter - 31st March of the next year	Article 47 of Investment Law No.143/2025/QH15; Article 94 of Decree No. 96/2026/ND-CP	Article 10 Decree 122/2021/ND-CP
2	Quarterly and Annual monitoring and evaluation reports during the investment implementation phase (by account in https://giamtsatdautuquocgia.mof.gov.vn/Pages/default.aspx)	- 10 th of the next quarter; - The end of year: 10th February of the next year	Circular No. 44/2026/TT-BTC	
3	Monitoring and evaluation report before starting construction	15 days before starting construction	Circular No. 44/2026/TT-BTC	

	(by account in https://giamsatdautuquocgia.mof.gov.vn/Pages/default.aspx)			
D.	STATE BANK			
1	Monthly report on the implementation of short, medium and long term foreign loans	Before 5 th of the next month	Article 41 Circular 12/2022/TT-NHNN	Article 47 Decree 88/2019/ND-CP
2	Monthly report on the implementation of foreign loans made in the form of goods import with deferred payment			
E.	Department of Home Affairs			
1	Report on the situation of using employees every 6 months (<i>sign form then online submission</i>)	Before 5 th June and 5 th December	Decree 145/2020/NĐ-CP (Form No. 01/PLI)	Article 8 Decree 12/2022/ND-CP
2	Monthly Labor Fluctuation Report (<i>increase / decrease from 50 employees above</i>)	Before the 3rd day of each month	Decree No. 374/2025/ND-CP (Form No. 33)	Article 8 and Clause 1, Article 6 of Decree No. 12/2022/ND-CP
3	General report on the situation of occupational accidents (<i>sign form then online submission</i>)	Before 5 th July and 10 th January of the next year	Circular No. 19/2016/TT-BYT (Form Appendix No. XIII)	Article 20 Decree 12/2022/ND-CP
4	Report on the occupational health (<i>sign form then paper submission</i>)	Before 5 th July and 10 th January of the next year	Circular No. 19/2016/TT/BYT	Article 20 Decree 12/2022/ND-CP
5	Report on occupational safety and hygiene (<i>sign form then online submission</i>)	Before 10 th January of the next year	Circular 07/2016/TT-BLĐTBXH (Form Annex II)	Article 21 Decree 12/2022/ND-CP
6	Report on participation in unemployment insurance (<i>sign form then online submission</i>)	Before 10 th January of the next year	Article 52 Decree No. 374/2025/ND-CP	
7	Annual Environmental Protection Report (<i>paper submission</i>) – <i>Applicable to enterprises holding an Environmental Permit</i>	Before 15 th January of the next year	Circular No. 02/2022/TT-BTNMT and No. 07/2025/TT-BTNMT (Form No. 05 – Annex VI)	Article 43 of Decree No. 45/2022/ND-CP
F.	Department of SOCIAL INSURANCE			
1	Report the situation of increasing and decreasing labor	Before 25 th of the month increasing; and before 01 st of the month decreasing	Decision 1040/QĐ-BHXH dated 18 August 2020 (Form D02-LT)	Article 39 Decree 12/2022/ND-CP

2	Application for sickness / maternity regime, etc	When arising	Decision 166/QĐ-BHXH dated 31 January 2019 (Form 01B-HSB)	Article 40 - 41 Decree 12/2022/ND-CP
G.	Department of INDUSTRY AND TRADE (for Trading company)			
1	Report on sale of goods and other related activities	Before 31st January of the next year	Article 40 Decree 09/2018/ND-CP (Form No.13 attached Decree)	Decree 98/2020/ND-CP

*** Note:**

This list of reporting deadlines is intended for enterprises conducting ordinary investment and business activities under the applicable laws of Vietnam. Enterprises operating in conditional business sectors or those subject to sector-specific licenses, approvals, or permits (e.g. education, healthcare, logistics, banking, insurance, securities, energy, etc.) may be subject to additional reporting obligations under the relevant specialized regulations. Please contact us for further advice tailored to your business.