Forvis Mazars in Vietnam Alert

Tax & Legal Updates

Decree No. 252/2026/ND-CP: Key tax administration updates effective from 01 July 2026

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Decree No. 252/2026/ND-CP

On 30 June 2026, the Government issued Decree No. 252/2026/ND-CP ("the Decree"), providing detailed guidance on the implementation of certain provisions of the Law on Tax Administration No. 108/2025/QH15. The Decree took effect on 01 July 2026 and introduces a number of significant changes relating to tax compliance management, taxation of the digital economy, international tax cooperation and tax debt administration.

The new regulations reflect the tax authority's continued shift towards data-driven tax administration, risk assessment and taxpayer compliance management, while expanding information exchange mechanisms and the use of technology in tax administration. Set out below are the key developments that businesses and foreign investors should consider when reviewing their tax governance and compliance framework.

Decree No. 252/2026/ND-CP

1. Transition to a data-driven, risk-assessed and compliance-based tax administration model

- The tax authority will classify taxpayers based on factors such as business sector, scale of operations, ownership structure, contribution to state revenue and compliance history in order to determine the appropriate management approach.
- Taxpayers assessed as having a high level of compliance and low tax risk may be eligible for preferential administrative treatment, including automated processing of tax dossiers, shorter processing timelines and enhanced support from the tax authority.
- The Decree establishes the legal basis for implementing automatic tax refunds, tax exemptions and tax reductions based on taxpayer data and the tax authority's risk management criteria.
- The tax authority may publicly disclose taxpayer information in certain cases, including tax evasion, overdue tax liabilities, tax violations affecting the legitimate rights and interests of other organisations or individuals, taxpayers not operating at their registered address, or taxpayers assessed as presenting a very high tax risk through analysis of e-invoice data who fail to provide adequate explanations as requested.

2. Changes to tax return amendments

- Taxpayers may amend previously filed tax returns within five years from the statutory filing deadline of the relevant tax period. This represents a shorter amendment period compared to previous regulations.
- After the five-year period has expired, adjustments to tax liabilities will only be considered where they increase the tax payable or reduce the amount of tax eligible for credit or refund, subject to explanatory documents and supporting evidence submitted by the taxpayer in accordance with the regulations.
- Where a competent authority concludes that a supplier has used illegal invoices or unlawfully used invoices, the purchaser must amend the relevant tax obligations, including for tax periods that have already been subject to tax inspection or audit.
- The Decree introduces, for the first time, principles for determining the exchange rate applicable to amended Corporate Income Tax ("CIT") returns relating to the Global Anti-Base Erosion ("GloBE") Rules and adjustments arising from tax audits or inspections.

3. Revised tax filing and payment deadlines

- Quarterly provisional CIT must be paid no later than the last day of the first month of the following quarter.
- Individuals who directly finalise their Personal Income Tax ("PIT") with the tax authority must submit their PIT finalisation dossier by the last day of the fourth month following the end of the calendar year or, where applicable, the last day of the fourth month following the end of a consecutive 12-month tax period.

4. Enhanced tax administration for e-commerce and foreign suppliers

- Foreign suppliers conducting business in Vietnam through e-commerce platforms are subject to monthly filing or transaction-based filing, depending on whether their activities are regular or irregular.
- The Decree introduces a mechanism allowing operators of e-commerce platforms with online ordering and online payment functions to withhold and remit Value Added Tax ("VAT") and CIT on behalf of foreign suppliers generating income in Vietnam.
- Vietnamese organisations that have withheld and remitted taxes on behalf of foreign suppliers or non-resident individuals must notify the relevant e-commerce platform operator to avoid duplicate withholding for the same transaction.
- Non-resident individuals conducting business through e-commerce platforms that do not support both online ordering and online payment must register, declare and pay tax on a transaction-by-transaction basis.

5. Circumstances in which exit suspension measures may apply

- Exit suspension measures may be imposed on business individuals and household business owners with tax debts of VND 50 million or more that remain overdue for more than 120 days and are subject to tax enforcement measures.
- Legal representatives and beneficial owners of enterprises with tax debts of VND 500 million or more that remain overdue for more than 120 days may also be subject to exit suspension.
- Where an enterprise has been notified as not operating at its registered address and fails to reactivate its tax status or complete tax code termination procedures within 120 days, its legal representative and beneficial owner may also be subject to exit suspension.
- The owner or legal representative of an enterprise classified as not operating at its registered address must fulfil all tax filing and payment obligations before registering a new enterprise.
- Exit suspension measures will be lifted once the taxpayer satisfies the statutory conditions, including where the outstanding tax debt falls below the applicable threshold.

Decree No. 252/2026/ND-CP

6. Circumstances in which the tax authority may publicly disclose taxpayer information

- The tax authority may publicly disclose information relating to taxpayers that engage in tax evasion or fail to fulfil their obligations to pay taxes, late payment interest and tax penalties.
- Taxpayer information may also be disclosed where tax law violations adversely affect the legitimate rights and interests of other organisations or individuals.
- The tax authority may disclose information relating to taxpayers that fail to comply with requests from the tax authority, including requests to provide information or documents, comply with inspection decisions, explain e-invoice risks or otherwise cooperate with tax administration activities.
- Information may also be disclosed in respect of taxpayers that are not operating at their registered address, have suspended business operations or ceased operations without completing tax code deactivation procedures.

7. Stricter conditions for profit remittance abroad

- Foreign investors may remit profits overseas only after the Vietnamese enterprise has fully settled all outstanding taxes, late payment interest, administrative penalties and other financial obligations, and provided that no tax liabilities remain outstanding at the time of remittance.
- Enterprises are required to submit audited financial statements and CIT finalisation returns before remitting profits abroad.
- Upon termination of a direct investment project in Vietnam, enterprises must settle all outstanding tax obligations, including tax liabilities that have not yet fallen due.

8. Enhanced tax transparency and international tax cooperation

- Taxpayers and relevant organisations and individuals are required to provide information on legal ownership, beneficial ownership, banking information, accounting records and other information necessary for tax administration under international tax treaties and agreements.
- Reporting obligations are expanded to include Country-by-Country Reporting ("CbCR"), the Common Reporting Standard ("CRS"), crypto-asset reporting and other international reporting obligations to which Vietnam is committed.
- Branches and representative offices of foreign enterprises in Vietnam must declare information relating to the legal owners and beneficial owners of their parent companies upon initial tax registration and whenever changes to tax registration information occur, and must retain the relevant supporting documentation for at least five years.
- The Decree also introduces a framework for conducting simultaneous tax examinations with foreign tax authorities under multilateral administrative assistance arrangements to which Vietnam is a party.

9. Effective date and transitional provisions

- Decree No. 252/2026/ND-CP took effect on 01 July 2026.
- Existing rules governing the allocation of VAT payable for construction activities, real estate transfers, manufacturing facilities, hydropower plants located across multiple provinces and telecommunications services will continue to apply until 31 December 2026.

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