

VIETNAM BULLETIN

Highlights of Vietnam's
technical updates in April 2025

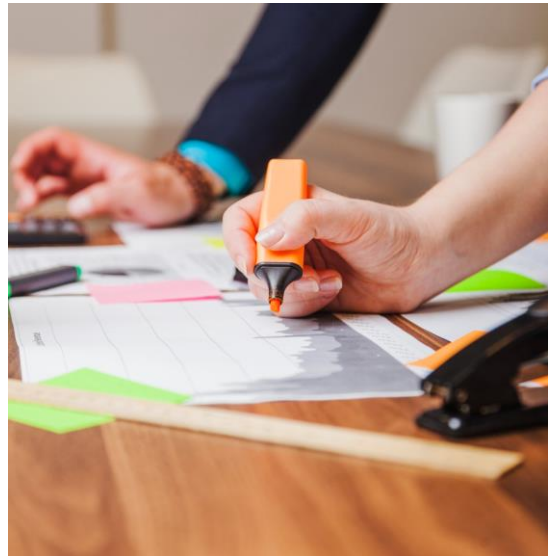
CORPORATE TAXES

1. Official Letter No. 581/CHQ-NVTHQ dated 27 March 2025 issued by the Customs Department under Ministry of Finance regarding the tax refund for goods initially imported for production and trading purpose, which were subsequently used to manufacture export products that have have been exported.
2. Official Letter No. 348/CT-CS dated 28 March 2025 issued by the Department of Taxation to regional Sub-Departments of Taxation introducing new provisions under Decree No. 70/2025/ND-CP amending and supplementing a number of articles of Decree No. 123/2020/ND-CP on invoices and documents.
3. Official Letter No. 1131/CHQ-NVTHQ dated 4 April 2025 of the Customs Department regarding tax policy for low-value imported goods shipped via express delivery services.
4. Official Letter No. 512/CT-CS dated 9 April 2025 issued by the Department of Taxation to the Sub-Department of Taxation Region XVI (formerly Tax Department of Binh Duong Province), providing guidance on tax policies related to capital transfer in cases where an organisation transfer its entire ownership in a single-member limited liability company, in the form of a capital transfer associated with real estate.
5. Official Letter No. 434/CCTKV02-NVDTPC dated 10 April 2025 of the Sub-Department of Taxation Region II, providing guidance on the implementation of Decree No. 81/2025/ND-CP dated 2 April 2025, on the extension of the deadline for payment of special consumption tax on domestically manufactured or assembled automobiles, and Decree No. 82/2025/ND-CP dated 2 April 2025, on the extension of the deadline for payment of value-added tax ("VAT"), corporate income tax ("CIT"), personal income tax ("PIT"), and land rent in 2025.
6. Official Letter No. 60/CCTKV17-QLDN3-VLO dated 11 April 2025 of the Sub-Department of Taxation Region XVII providing guidance on VAT rates applicable to the sale of agricultural products that have not been processed into other products or have only undergone simple preliminary processing, when sold to enterprises and cooperatives at commercial stage, as well as to other entities.
7. Official Letter No. 616/CT-CS dated 15 April 2025 of the Department of Taxation providing guidance on application of CIT incentives for new investment projects located in encouraged areas.



PERSONAL INCOME TAX (“PIT”)

1. Official Letter No. 528/CT-CS dated 10 April 2025 of the Department of Taxation providing guidance on determination of income types for individual entering into contracts to act as insurance agency managers, in cases where the individual is, or is not, considered as a business household.
2. Official Letter No. 632/CT-CS dated 16 April 2025 issued by the Department of Taxation to the Sub-Department of Taxation Region I regarding PIT exemption for the portion of wages and salaries paid for overtime work that exceeds regular working-hour wages and salaries, in accordance with provisions of Labour Code.



OTHERS

1. Official Letter No. 164/CCTKV09-NVDTPC dated 9 April 2025 of the Sub-Department of Taxation Region IX providing guidance on the extension of deadlines for payment of taxes and land rents in 2025 in accordance with Decree No. 82/2025/ND-CP dated 2 April 2025 of the Government.
2. Official Letter No. 547/CT-CS dated 11 April 2025, issued by the Department of Taxation to the Sub-Department of Taxation Region VII, regarding the obligation to declare and pay natural resources tax by organisations and individuals in cases where natural resource output is generated during the construction of contracted projects, and in cases where land has been assigned or leased to them.
3. Official Letter No. 818/CT-CS dated 24 April 2025 of the Department of Taxation issued to Sub-Department of Taxation Region XIII providing guidance on the deadline for submission of applications for tax exemption or reduction under the provisions of the Double Taxation Avoidance Agreement.
4. Official Letter No. 851/CT-CS dated 25 April 2025, issued by the Department of Taxation to the Sub-Department of Taxation Region XIV, providing guidance on the retroactive collection of land rents in cases where State land has been used without having been officially assigned by a competent authority.



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