

# VIETNAM BULLETIN

Highlights of Vietnam's technical  
updates in January 2026



## CORPORATE TAXES

1. Decree No. 359/2025/ND-CP dated 31 December 2025 of the Government on amendments and supplements to a number of articles of the Government's Decree No. 181/2025/ND-CP dated 1 July 2025 detailing the implementation of a number of articles of the Law on Value-Added Tax.
2. Decree No. 360/2025/ND-CP dated 31 December 2025 of the Government detailing the implementation of a number of articles of the Law on Special Consumption Tax.
3. Circular No. 158/2025/TT-BTC dated 31 December 2025, of the Ministry of Finance, providing guidelines for a number of articles of the Government's Decree No. 360/2025/ND-CP dated 31 December 2025 which details the implementation of a number of articles of the Law on Special Consumption Tax.
4. Decision No. 2123/QD-CHQ dated 30 December 2025, of the Customs Department on the issuance of procedures for post-clearance audit and management of the priority regime.
5. Decree No. 373/2025/ND-CP dated 31 December 2025 of the Government on amending and supplementing a number of articles of the Government's Decree No. 126/2020/ND-CP dated 19 October 2020 detailing a number of articles of the Law on Tax Administration.
6. Official Letter No. 45806/CHQ-NVTHQ dated 30 December 2025 of the Customs Department on the refund of value-added tax for goods returned to foreign suppliers.

## PERSONAL INCOME TAX (“PIT”)

1. Law No. 109/2025/QH15 dated 10 December 2025 of the National Assembly on the Law on Personal Income Tax. This Law takes effect from 1 July 2026, except for the provisions relating to business income and income from salaries and wages of resident individuals, which shall apply from the 2026 tax year.
2. Decree No. 374/2025/ND-CP dated 31 December 2025 of the Government providing guidelines for a number of articles of the Law on Employment regarding unemployment insurance.
3. Circular No. 126/2025/TT-BTC dated 24 December 2025 of the Ministry of Finance regulating the process of inspecting the fields of social insurance, unemployment insurance and health insurance under the state management of the Ministry of Finance.



## ACCOUNTING & FINANCE

1. Circular No. 152/2025/TT-BTC dated 31 December 2025 of the Ministry of Finance guiding accounting for business households and individuals.
2. Circular No. 141/2025/TT-BTC dated 31 December 2025 of the Ministry of Finance guiding the regime of management, calculation of wear and tear and depreciation of fixed assets at agencies, organisations and units and fixed assets assigned by the State to enterprises for management excluding the proportion of state capital in enterprises.



## OTHERS

1. Law No. 143/2025/QH15 dated 11 December 2025 of the National Assembly on the Law on Investment. This Law shall take effect on 1 March 2026, except for certain provisions that shall take effect on 1 January 2026 and 1 July 2026.
2. Decision No. 4166/ QD-BTC dated 15 December 2025 of the Ministry of Finance announcing the amended, supplemented and abolished administrative procedures relating to enterprise establishment and operation under the management of the Ministry of Finance.
3. Law No. 122/2025/QH15 dated 10 December 2025 of the National Assembly on E-commerce, effective from 1 July 2026.
4. Decree No. 02/2026/ND-CP dated 01 January 2026 of the Government stipulating penalties for administrative violations in the field of charges and fees.
5. Decree No. 362/2025/ND-CP dated 31 December 2025 of the Government detailing a number of articles and measures for the implementation of the Law on Fees and Charges.



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