

# VIETNAM BULLETIN

Highlights of Vietnam's  
technical updates in January 2025

# CORPORATE TAXES

1. Decree No.182/2024/ND-CP dated 31 December 2024 by the Government on the establishment, management, and use of the investment support fund.
2. On 31 December 2024, the General Department of Taxation ("GDT") issued Official Letter No. 6369/TCT-DNL notifying information of foreign suppliers who have not yet registered, declared, and paid taxes in Vietnam.
3. Decision No. 01/2025/QĐ-TTg dated 3 January 2025 of the Prime Minister on the complete repeal of Decision No. 78/2010/QĐ-TTg dated 30 November 2010 of the Prime Minister on the tax exemption threshold for imported goods sent via express delivery services.
4. Official Letter No. 297/CTHN-TTHT dated 6 January 2025 issued by the Hanoi Tax Department regarding the tax rate applicable to amounts received under scientific research cooperation agreements.
5. Official Letter No. 96/TCT-CS dated 8 January 2025 issued by the GDT on determination of corporate income tax incentives for farm leasing activities of enterprises in Gia Lai province.
6. Official Letter No. 311/TCT-DNNCN dated 20 January 2025 issued by the GDT providing guidance on the implementation of the online portal for households and individuals doing business to register, declare, and pay taxes for income from e-commerce and business activities on digital platforms.
7. Official Letter No. 449/TCT-KK dated 24 January 2025 issued by the GDT regarding the issuance of invoices for returned goods and the supplementary declaration of tax returns.



## PERSONAL INCOME TAX (“PIT”)

1. Official Letter No. 55/BHXH-TT dated 9 January 2025 by the Vietnam Social Securities pertaining to new regulations on health insurance applicable from 1 July 2025.
2. On 10 January 2025, the Ministry of Labour, War Invalids, and Social Affairs issued circular No. 01/2025/TT-BLDTBXH stipulating the adjustment levels made to monthly wages and incomes used as base for social insurance contributions.
3. Official Letter No. 299/TCT-CS dated 17 January 2025 issued by the GDT on determining income subject to personal income tax for households and individuals having income from real estate transfers.
4. Decision No. 108/QD-TCT dated 24 January 2025 issued by the GDT on the issuance of automatic personal income tax refund process.

## OTHERS

1. Decree No. 13/2025/ND-CP dated 21 January 2025 of the Government amending and supplementing a number of articles of Decree No. 115/2022/ND-CP dated 30 December 2022 of the Government promulgating preferential export tariff schedule and special preferential import tariff schedule of Vietnam for the implementation of the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP) for the period 2022-2027, which had a number of articles amended and supplemented under the Government's Decree No. 68/2023/ND-CP dated 7 September 2023.



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