

# VIETNAM BULLETIN

Highlights of Vietnam's technical  
updates in June 2025

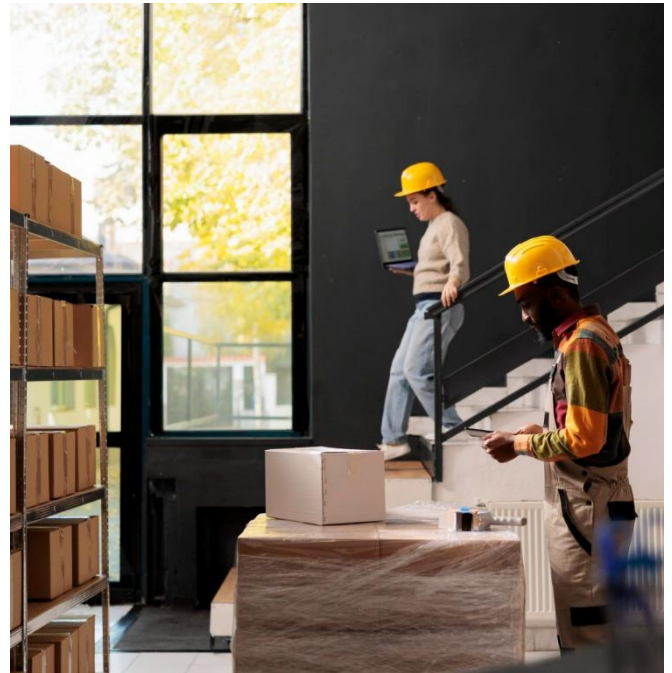
# CORPORATE TAXES

1. Official Letter No. 7589/CHQ-GSQL dated 3 June 2025 issued by the Customs Department regarding amended and supplementary declarations post-clearance.
2. Official Letter No. 1591/CT-CS dated 5 June 2025 by the Tax Department introducing new contents under Circular No. 31/2025/TT-BTC and Circular No. 32/2025/TT-BTC, both dated 31 May 2025, of the Ministry of Finance, providing guidance on electronic stamps for alcoholic beverages and tobacco products, and on invoices and supporting documents, respectively.
3. Official Letter No. 1581/CT-CS dated 5 June 2025 issued by the Tax Department in response to inquiries on corporate income tax (“CIT”). Accordingly, financial contributions to the Vietnam Environmental Protection Fund are not deductible for CIT purposes.
4. Official Letter No. 10500/CCTKV.XVI-QLDN1 dated 11 June 2025 of the Sub-Department of Taxation Region XVI providing guidance on issuing invoices together with detailed schedules for transportation service business activities.
5. Resolution No. 204/2025/QH15 dated 17 June 2025 of the National Assembly approving a policy on the reduction of the value-added tax (“VAT”) rate for certain goods and services for the period from 1 July 2025 to 31 December 2026.
6. Official Letter No. 1850/CT-NVT dated 18 June 2025 issued by the Tax Department providing guidance on the declaration and deduction of VAT in respect of an expansion investment project at a branch located in another province, and on the offsetting of such VAT against the VAT payable at the head office.
7. Official Letter No. 1973/CT-TTKT dated 23 June 2025 issued by the Tax Department requesting the Regional Tax Sub-departments to temporarily suspend the issuance of decisions on tax inspections at taxpayers’ premises until the organisational restructuring of the tax authorities is completed.
8. Official Letter No. 1994/CT-CS dated 24 June 2025 issued by the Tax Department providing guidance on invoice issuance by a consortium of contractors.



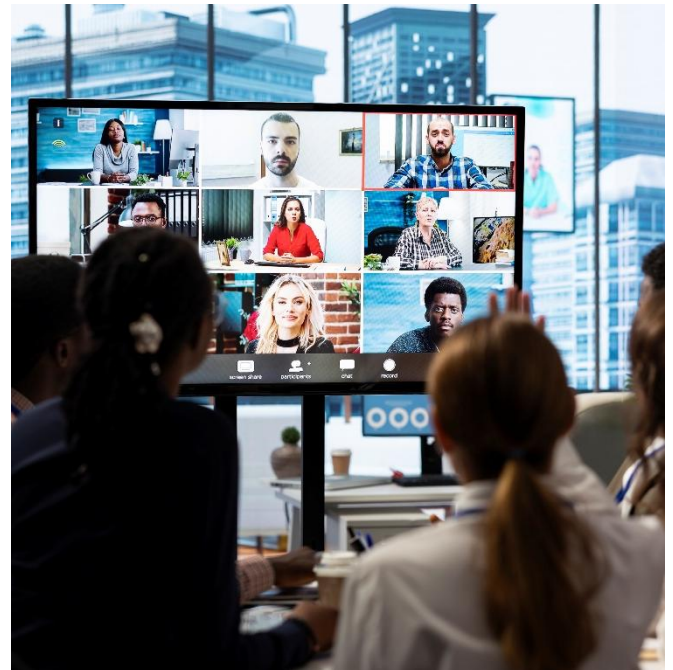
## PERSONAL INCOME TAX (“PIT”)

1. Official Letter No. 144/BHXH-QLT&PTNTG dated 13 June 2025 issued by Regional Social Insurance Authority XIII providing guidance on the implementation of certain new provisions of the Law on Social Insurance No. 41/2024/QH15 dated 29 June 2024 and the Law amending and supplementing a number of articles of the Law on Health Insurance No. 51/2024/QH15 dated 27 November 2024 of the National Assembly.
2. Decree No. 158/2025/ND-CP dated 25 June 2025 of the Government detailing and providing guidance on the implementation of a number of articles of the Law on Social Insurance No. 41/2024/QH15 dated 29 June 2024 of the National Assembly.



## OTHERS

1. Resolution No. 1685/NQ-UBTVQH15 dated 16 June 2025 of the Standing Committee of the National Assembly on the reorganisation of commune-level administrative units of Ho Chi Minh City in 2025.
2. Law No. 76/2025/QH15 dated 17 June 2025 of the National Assembly on the Law amending and supplementing a number of articles of the Law on Enterprises No. 59/2020/QH14 dated 17 June 2020.
3. Circular No. 39/2025/TT-BCT dated 22 June 2025 issued by the Ministry of Industry and Trade regarding the maximum limits and the maximum reduction levels of the value of goods and services used for promotional purposes.



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