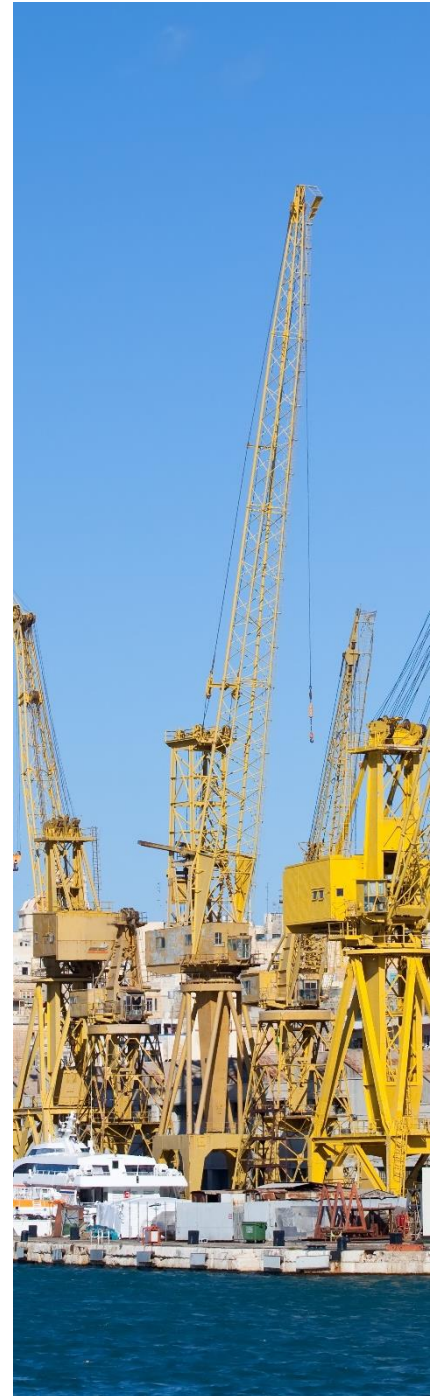


VIETNAM BULLETIN

Highlights of Vietnam's
technical updates in March 2025

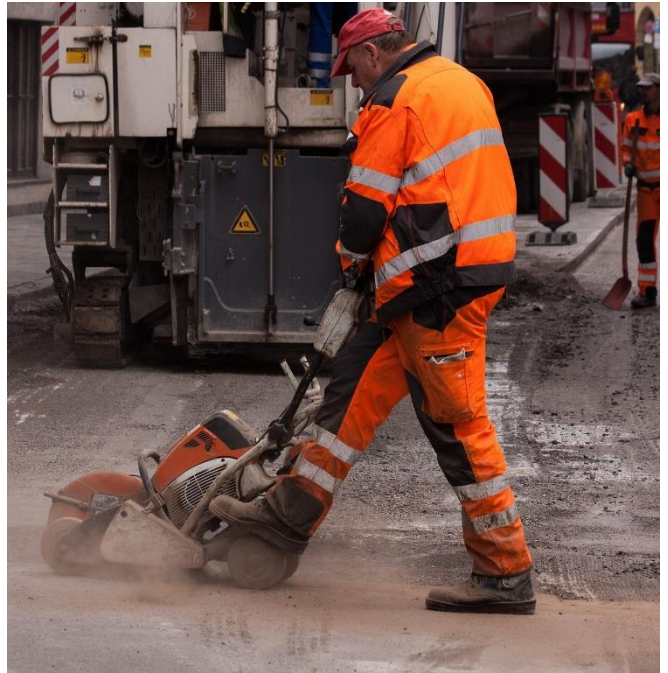
CORPORATE TAXES

1. Official Letter No. 916/TCT-CS dated 27 February 2025 issued by the General Department of Taxation ("GDT") on tax incentives for revenue from trial production.
2. Official Letter No. 994/TCT-CS dated 28 February 2025 issued by the GDT on corporate income tax and value-added tax policy for invoices of fuel purchases issued by enterprises engaged in the fuel business that have not been licensed by the Ministry of Industry and Trade.
3. Official Letter No. 159/CT-CS dated 14 March 2025 issued by the Tax Department (formerly GDT) regarding the case where a company sells the entire single-member limited liability company it owns, in the form of capital transfer associated with real estate. Accordingly, it is required to declare and pay CIT for real estate transfer activity for the entire transfer value as per the transfer contract.
4. Official Letter No. 171/CHQ-NVTHQ dated 15 March 2025 issued by the Customs Department on upgrading the system which transfers information of state budget payment to the electronic customs payment gateway.
5. Decree No. 70/2025/ND-CP dated 20 March 2025 issued by the Government amending and supplementing several articles of Decree No. 123/2020/ND-CP dated 19 October 2020 of the Government on invoices and documents, effective from 1 June 2025.
6. Official Letter No. 260/CT-TCCB dated 21 March 2025 issued by the Tax Department regarding the public announcement of the list of tax officials assigned to support business entities, taxpayers in carrying out tax administrative procedures. The list is disclosed at the headquarters of the Tax Authorities, at one-stop counter units, and on the electronic information Tax portal.
7. Official Letter No. 348/CT-CS dated 28 March 2025 issued by the Tax Department, introducing new provisions of Decree No. 70/2025/ND-CP amending and supplementing certain articles of Decree No. 123/2020/ND-CP on invoices and documents, effective from 01 June 2025.



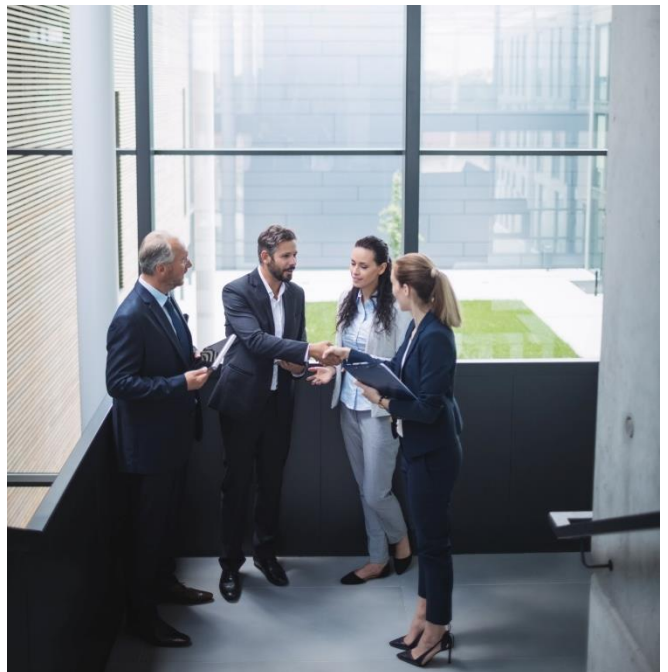
SOCIAL INSURANCE

1. Official Letter No. 1564/BHXH-TST dated 18 March 2025 issued by Ho Chi Minh City Social Security, providing guidance on procedures to report increases or decreases in social insurance participation and transferring insurance contributions for employers in cases of merger, consolidation, or cessation of operations.



OTHERS

1. Decision No. 111/QĐ-CT dated 5 March 2025 by the Tax Department stipulating the names, headquarters, and management areas of district-level tax teams under the Regional Tax Sub-department.
2. Decree No. 68/2025/ND-CP dated 18 March 2025 by the Government amending and supplementing several articles of Decree No. 118/2021/ND-CP dated 23 December 2021 of the Government detailing certain provisions and enforcement measures of the Law on handling of administrative violations.



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