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LEGAL ALERT

April 2025

Enterprises and individuals to be granted an extension of the deadline for paying land tax and rent until the end of December 31, 2025



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On April 2, 2025, the Government issued Decree 82/2025/ND-CP (“Decree 82/2025”) on extending the deadline for paying value added tax (VAT), corporate income tax (CIT), personal income tax (PIT) and land rent in 2025, applicable from the date of signing, April 2, 2025, to December 31, 2025. This is a long-awaited decree by the business community and is expected to have a positive impact on production and business activities of enterprises.

1. Subjects eligible for extension of payment of VAT, CIT, PIT and land rent in 2025

Enterprises, organizations, households, business households, and individuals are granted an extension to pay VAT, CIT, PIT and land rent in 2025, including:

(1) Enterprises, organizations, households, business households, and individuals engaged in production activities in the following economic sectors:

- Agriculture, forestry and fisheries;
- Food production and processing; weaving; costume production; production of leather and related products; wood processing and production of products from wood, bamboo (except beds, cabinets, tables, chairs); manufacture of products from straw and plaiting materials; production of paper and paper products; manufacturing products from rubber and plastic; production of products from other non-metallic minerals; metal production; mechanical processing; metal treatment and coating; manufacturing electronic products, computers and optical products; manufacture of automobiles and other motor vehicles; production of beds, cabinets, tables, chairs;
- Construction;
- Publishing activities; cinematographic activities, television program production, recording and music publishing;
- Exploiting crude oil and natural gas (no extension for corporate income tax on crude oil, condensate, and natural gas collected under agreements and contracts);
- Beverage production; print and copy records of all kinds; production of coke and refined petroleum products; production of chemicals and chemical products; manufacturing products from prefabricated metal (except machinery and equipment); production of motorbikes and motorbikes; repair, maintenance and installation of machinery and equipment;
- Drainage and wastewater treatment.

(2) Enterprises, organizations, households, business households, and individuals doing business in the following economic sectors:

- Transportation and warehousing; Accommodation and food services; education and training; health and social assistance activities; real estate business activities;
- Labor and employment service activities; activities of travel agents, tour businesses and support services related to promotion and organization of tours;
- Creative, artistic and entertainment activities; operations of libraries, archives, museums and other cultural activities; sports and entertainment activities; movie screening activities;
- Radio and television broadcasting activities; computer programming, consulting services and other activities related to computers; information service activities;
- Mining support service activities.

(3) Enterprises, organizations, households, business households, and individuals engaged in manufacturing supporting industrial products are given priority for development; key mechanical products.

(4) Small and micro enterprises.¹

¹ Law on Support for Small and Medium Enterprises 2017 and Decree No. 80/2021/ND-CP dated August 26, 2021 of the Government detailing a number of articles of the Law on Support for Small and Medium Enterprises.

2. Extension of tax payment deadline

Subjects	Tax obligations
Enterprises	For CIT: enterprises and organizations are entitled to an extension of the deadline for temporary payment of CIT for the first and second quarter under the CIT period of 2025 period within 5 months of ending of the CIT payment deadline. ²
	For VAT (except for VAT upon imports): enterprises and organizations are entitled to an extension of the tax payment deadline for the VAT amounts payable (including the tax amount allocated to other provincial-level localities where the taxpayer is headquartered, the tax amount to be paid in each occurrence) of the tax period from February to June 2025 (in the case of monthly VAT declaration) and the tax period of the first and second quarters of 2025 (in the case of quarterly VAT declaration). The extension period is 6 months for VAT amounts of February, March 2025 and the first quarter of 2025, the extension period is 5 months for VAT amounts of April, May, June 2025 and the second quarter of 2025. ³
	The extension of payment of CIT and VAT also applies to branches or affiliates of the enterprise, unless those branches and affiliates do not conduct production and business activities in the extended economic sector or field. ⁴
Business households and individuals	VAT, PIT: business households and individuals are entitled to an extension of the deadline for payment of VAT and PIT for the tax amounts accrued in 2025 no later than December 31, 2025. ⁵

3. Extension of the time limit for paying land rent 4. Deadline for submitting the Tax and Land Rent Payment Extension

The extension of the time limit for payment of 50% of the land rent payable in 2025 (amount payable for the second period in 2025) by enterprises, organizations, households, and business households who are directly renting land from the State under a decision or contract signed by or with a competent state agency in the form of annual land rental payment for the period of 6 months from May 31, 2025.⁶

Taxpayers shall submit the Request for extension of tax and land rent payment to the tax authority directly managing them at the same time as submitting monthly (or quarterly) tax declarations. The request may be submitted electronically; a paper copy may be sent directly to the tax authority or sent by post.

The deadline for submitting the Request is no later than May 30, 2025. If submitted after this time, the taxpayer will not be granted an extension of tax and land rent payment.⁷

² Article 4.2a of Decree 82/2025

³ Article 4.1a of 82/2025

⁴ Articles 4.1b, 4.2b of Decree 82/2025

⁵ Article 4.3 of Decree 82/2025

⁶ Article 4.4 of Decree 82/2025

⁷ Article 5.1, 5.2 of Decree 82/2025



**GLOBAL VIETNAM
LAWYERS**

CONTACT US

info@gvlawyers.com.vn

HCMC - Head Office

8/F, Centec Tower
72 – 74 Nguyen Thi Minh Khai
Vo Thi Sau Ward, District 3
Ho Chi Minh City, Vietnam
Tel: +84 (28) 3622 3555

Ha Noi - Branch

10A/F, CDC Building
25 Le Dai Hanh
Hai Ba Trung District
Ha Noi, Vietnam
Tel: +84 (24) 3208 3555

Da Nang - Branch

3/F, Indochina Riverside
Tower, 74 Bach Dang
Hai Chau District
Da Nang City, Vietnam
Tel: +84 (28) 3622 3555

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