GLOBAL VIETNAM LAWYERS

LEGAL NEWSLETTER

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GLOBAL VIETNAM LAWYERS

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LASTEST LEGAL UPDATE

1. Decree detailing certain articles of the 2025 Law on Tax Administration

On June 30, 2026, the Government issued Decree No. 252/2026/NĐ-CP **("Decree 252/2026")** detailing a number of articles and measures for the implementation of the 2025 Law on Tax Administration, replacing Decree No. 126/2020/NĐ-CP, Decree No. 117/2025/NĐ-CP, and Decree No. 49/2025/NĐ-CP. Decree 252/2026 takes effect from July 1, 2026, introducing numerous new provisions with significant impacts on enterprises, business households, and business individuals.

1.1 Tax debt threshold for temporary exit suspension

Pursuant to Article 28.1 of Decree 252/2026, exit suspension due to tax debts shall be applied in the following five cases:

(1) Business individuals and heads of business households subject to tax enforcement, with tax debts of VND 50 million or more and overdue for more than 120 days.

(2) Beneficial owners or legal representatives of enterprises or cooperatives subject to tax enforcement, with tax debts of VND 500 million or more and overdue for more than 120 days.

(3) Taxpayers who have abandoned their registered address and fail to restore or terminate their tax codes after 120 days.

(4) Foreign individuals who still have overdue tax liabilities without fulfilling their tax obligations.

(5) Vietnamese individuals emigrating abroad who still have outstanding tax debts.

The exit suspension shall be lifted immediately once the taxpayer's outstanding tax debt falls below the prescribed threshold (i.e., VND 50 million for individuals/business households and VND 500 million for enterprises/cooperatives), instead of requiring full payment of the entire tax debt as previously stipulated under Decree No. 49/2025/NĐ-CP. For foreign individuals and Vietnamese emigrants, the exit suspension shall be lifted once it is determined that the taxpayer has fully fulfilled their tax obligations or has had their tax debts written off.

1.2 Automatic disclosure of tax debtors after 90 days of overdue payment

Under Articles 4.3(c) and 4.5(c) of Decree 252/2026, if 90 days have elapsed from the tax payment deadline or from the expiry of a tax administrative decision and the taxpayer or guarantor fails to voluntarily comply, the tax administration information system will automatically disclose information on tax debtors on a monthly basis. Personal identification details, personal information, and other relevant information of taxpayers will be masked or anonymized to ensure compliance with regulations on personal data protection and cybersecurity.

1.3 E-commerce platform operators responsible for withholding and paying taxes on behalf of sellers

Pursuant to Articles 43, 44, and 45.2 of Decree 252/2026, operators of e-commerce platforms that provide online ordering and payment functions (both domestic and cross-border) are responsible for withholding, declaring, and remitting taxes on behalf of sellers conducting transactions on their platforms, as follows:

- For domestic sellers (business households and business individuals):

  ✓ *Value-added tax (VAT):* Withheld and remitted on a per-transaction basis for domestic revenue generated by business households and individuals.

  ✓ *Personal income tax (PIT):* Withheld and remitted based on domestic and overseas revenue of resident individuals, and domestic revenue of non-resident individuals.

- For foreign suppliers: VAT and corporate income tax (CIT) shall be withheld and remitted on their behalf.

The withholding point is when the e-commerce platform confirms a successful transaction and accepts payment. The tax amount is determined based on a percentage rate applied to revenue generated in Vietnam.

Where it is not possible to determine whether the revenue generated through the e-commerce platform arises from the sale of goods or the provision of services, the highest applicable tax rate shall apply.

Platform operators shall declare withheld taxes on a monthly basis and may offset taxes for canceled transactions or returned goods. Where taxes have already been withheld and remitted by the platform, sellers are not required to declare or pay tax again on that portion of revenue.

1.4 Deadlines for tax registration and declaration

Articles 6.1 and 6.3 of Decree 252/2026 provide that the deadline for initial tax registration for taxpayers required to register directly with the tax authority is 10 working days from the date the tax obligation arises. For registration of dependents of individuals, the deadline is extended until December 31 of the relevant tax year. Registration may be conducted electronically or automatically via the one-stop integrated system.

Regarding tax declaration deadlines, Article 10 of Decree 252/2026 stipulates as follows:

Type of tax declaration	Submission deadline
Per occurrence	No later than the 10th day from the date the tax obligation arises.
Monthly	No later than the 20th day of the following month.
Quarterly	The last day of the first month of the following quarter.
Annually	The last day of the first month of the following calendar year or fiscal year.
Annual finalization	The last day of the third month from the end of the fiscal year.
Personal income tax finalization by individuals	The last day of the fourth month from the end of the calendar year
Termination, dissolution, bankruptcy, division, merger	No later than the 45th day from the date of the decision

2. Several new regulations on personal income tax under Decree No. 253/2026/NĐ-CP

On June 30, 2026, the Government issued Decree No. 253/2026/NĐ-CP **("Decree 253/2026")** detailing a number of articles and measures for the implementation of the Law on Personal Income Tax **("PIT"),** replacing Decree No. 65/2013/NĐ-CP as amended and supplemented by Decree No. 91/2014/NĐ-CP and Decree No. 12/2015/NĐ-CP **("Decree 65/2013").** Decree 253/2026 takes effect from July 1, 2026, introducing several new provisions that employers and employees should note as follows:

2.1 Additional taxable income

- Income derived from e-commerce business activities and digital platform-based business models.

- Income from the transfer of the national domain name ".vn"; transfer of greenhouse gas emission reductions and carbon credits; and transfer of auctioned vehicle license plates. Such income shall be subject to a tax rate of 5% on the transfer value. Taxable income is the portion exceeding the VND 20 million received by the taxpayer per transfer.

- Income from the transfer of digital assets (including virtual assets, crypto assets, and other digital assets as prescribed by law) shall be subject to a tax rate of 0.1% on the transfer value.

- Housing rent paid on behalf of employees by employers shall be included in the employee's taxable income based on the actual amount paid, but not exceeding 15% of the total taxable income at the employer (excluding the rental amount).

2.2 Medical, healthcare, education and training expenses to be deductible for personal income tax purposes

Pursuant to Articles 49.2 and 49.3 of Decree No. 253/2026, resident individual taxpayers are entitled to deduct certain expenses from their taxable income before calculating personal income tax on employment income. Specifically, deductible medical and healthcare expenses are capped at VND 23 million per year, while deductible education and training expenses are capped at VND 24 million per year. These deductions apply to expenses incurred for the taxpayer and his or her dependants, provided that all applicable invoice and supporting documentation requirements are satisfied.

2.3 Addition of certain PIT exemptions, non-taxable income, and tax reductions

- **For employees:**

  ✓ High-quality digital technology workforce and high-tech personnel earning income from projects or activities specified in Articles 41 and 42 of Decree 253/2026 are entitled to a 5-year tax exemption.

  ✓ Severance and redundancy allowances exceeding statutory limits shall not be subject to PIT if such excess payments are clearly stipulated in the employer's financial regulations, internal policies, labor contracts, or collective labor agreements.

- ✓ Mid-shift or lunch allowances provided by employers of up to VND 1.2 million per person per month are not subject to PIT.
- ✓ Salaries or wages paid to employees for unused leave days in accordance with labor law shall be exempt from PIT.

- **For investors:**
  - ✓ Income from the first transfer of certified greenhouse gas emission reductions/carbon credits; interest from green bonds; and income from the first transfer of green bonds after issuance (purchased directly from the issuer) shall be tax-exempt.
  - ✓ Income from capital investment by individual investors in innovative start-up projects, founders of innovative start-ups, and individual investors contributing capital to venture capital funds shall be exempt from PIT.
  - ✓ Individual investors are exempt from PIT on income from the transfer of open-ended fund certificates if such certificates have been held for at least two (2) years from the date of purchase (including certificates acquired before July 1, 2026 but transferred on or after this date).
  - ✓ Dividends distributed to investors from securities investment funds and real estate investment funds shall be entitled to a 50% reduction in PIT for five (5) years from July 1, 2026 to June 30, 2031.

2.4 Increase in the irregular income threshold for 10% withholding tax

Article 50.2 of Decree 253/2026 increases the income threshold for applying the 10% withholding PIT rate on wages, remuneration, and other payments from VND 2 million per payment to VND 5 million per payment for resident individuals who do not enter into labor contracts or who sign labor contracts of less than three (3) months (including payments made to individuals after termination of labor contracts). Where the individual's estimated total taxable income, after personal deductions, does not reach the taxable threshold, the individual may submit a commitment to the income-paying organization to temporarily avoid withholding.

3. New regulations on e-invoices

On June 30, 2026, the Government issued Decree No. 254/2026/NĐ-CP **("Decree 254/2026"),** detailing a number of articles and measures for the implementation of the Law on Tax Administration No. 108/2025/QH15 regarding e-invoices and electronic supporting documents. Decree 254/2026 takes effect from July 1, 2026, introducing several notable new provisions relating to e-invoices that enterprises, business households and individuals should pay attention to.

3.1 Expansion of entities required to use e-invoices generated from cash registers

Compared to previous regulations, Article 6.1(c) of Decree 254/2026 expands the scope of sectors engaged in direct sales of goods and services to consumers that are required to use e-invoices generated from cash registers, including: shopping malls; supermarkets; retail businesses *(excluding automobiles, motorcycles, and other motor vehicles)*; food and beverage services; restaurants; hotels; passenger transport services; services directly supporting road transport; arts, entertainment, and recreation services; film screening activities; and other personal services as defined under the Vietnam Standard Industrial Classification. However, if economic organizations, business households or individuals have already registered to use e-invoices, they are not required to register for e-invoices generated from cash registers.

3.2 Business households and individuals having real estate for lease not required to issue e-invoices

Article 7 of Decree 254/2026 supplements several cases where business households and individuals are not required to use e-invoices, including: income derived from providing digital content services (such as online entertainment, video games, digital films, digital images, digital music, and digital advertising) to foreign organizations and individuals; acting as agents for lottery, insurance, or multi-level marketing companies where taxes have already been withheld by the respective enterprises in accordance with tax regulations. Notably, e-invoices are not required to be issued for income derived from real estate leasing.

3.3 E-invoices for night-time transactions may be issued on the next working day

Pursuant to Article 9.5 of Decree 254/2026, for transactions occurring during night-time business hours as defined by the 2019 Labor Code (i.e., from 10:00 p.m. to 6:00 a.m. the following day), if the seller does not have automated invoicing software, the deadline for issuing the invoice is the next working day.

3.4 No mandatory invoice issuance upon receipt of deposits for service contracts

Under Article 9.2 of Decree 254/2026, for the provision of services, the time of invoice issuance is the time of completion of service provision (including services provided to foreign organizations and individuals), regardless of whether payment has been received, or at the time of payment if payment is made in advance or during service provision. However, deposits received to secure the conclusion or performance of a service contract in accordance with the Civil Code are not required to be invoiced at the time of receipt.

3.5 Invoice issuance where the buyer does not provide information

According to the Appendix of Decree 254/2026, where the buyer does not provide their name, address, and personal identification number when purchasing goods or services, the seller must not leave the buyer information blank but must clearly state **"Sale to consumer"** on the invoice. However, invoices without buyer information or invoices stating **"Sale to consumer"** shall not be valid for organizations, enterprises, business households, or individuals to use as a basis for expense accounting or tax finalization.

3.6 Rewards for reporting failure to issue e-invoices

Pursuant to Article 41 of Decree 254/2026, where consumers report sellers for failing to issue and deliver e-invoices when selling goods or providing services, and such reports are accurate and verified, leading to the tax authority issuing an administrative penalty decision against the seller, the whistleblower may be rewarded. The reward may be up to 10% of the administrative fine imposed, capped at VND 10 million per case.

3.7 Printed invoices issued by tax authorities become invalid from july 1, 2026

Under Article 44.3 of Decree 254/2026, from July 1, 2026, all printed invoices issued by tax authorities shall no longer be valid. If any such invoices remain unused, tax authorities, economic organizations, entities, business households and individuals must destroy them in accordance with procedures prescribed by the Ministry of Finance.

Global Vietnam Lawyers would like to introduce our valued readers to an article by **Lawyer Le Quang Vy** titled **"From Decree 174: A legal perspective on the distinction between pure news reporting and journalistic works"** published in the Journalists & Public Opinion Electronic Newspaper on June 15, 2026.

(CLO) – July 1, 2026 marks the effective date of Decree No. 174/2026/ND-CP, issued by the Government on May 15, 2026, prescribing administrative sanctions in the fields of postal services, telecommunications, radio frequencies, electronic transactions, and information technology.

Under the Decree, sharing journalistic works on social media without the consent of the intellectual property rights holder may be subject to fines ranging from VND 20 million to VND 30 million. The provision has sparked considerable public debate. Many have questioned whether sharing a news article should always be regarded as copyright infringement? And where the boundary lies between the public's right to access information and the intellectual property rights of press agencies and authors? In fact, answering these questions requires revisiting a fundamental legal principle that is often misunderstood: the distinction between "pure news reporting" and a "journalistic work."

The practice of reproducing entire newspaper articles on fan pages, online forums, and digital platforms to attract traffic has long been a pressing concern for the journalism industry.

Under Vietnam's Law on Intellectual Property (IP Law), a journalistic work is an independently created and complete work, including genres such as reports, news features, chronicles, interviews, reflections, investigations, commentaries, editorials, essays, journalistic memoirs, and other forms of journalism published or broadcast through print media, radio, television, electronic newspapers, or other media platforms. By its nature, a journalistic work invariably involves the author's creative contribution, including the selection of topics, collection and processing of information, structuring of content, distinctive style of expression, analysis, presentation of opinions or unique perspectives. Example: Investigative reports on smuggling activities or legal analyses of copyright disputes etc. Accordingly, journalistic works are protected under copyright law pursuant to Point c, Article 14.1 of the IP Law. In contrast, Article 15.1 of the IP Law expressly provides that "pure news reporting" is not subject to copyright protection. This is because pure news reporting merely conveys objective facts and events, typically answering the basic questions of: who, what, where, and when, with little or no creative element involved. Example: The Government held its regular meeting on June 5, 2026 …, or Typhoon No. 5 made landfall in Quy Nhon at 3:00 p.m. …, this is factual information belonging to the public domain and cannot be exclusively claimed by anyone.

Information and facts are not copyrightable

In today's knowledge-based economy, particularly in the digital age, information is a valuable resource. However, not all information is subject to intellectual property protection. As noted above, Article 15.1 of Vietnam's Intellectual Property Law expressly provides that "pure news reporting" does not fall within the scope of copyright protection. This provision reflects a fundamental principle of international intellectual property law. Article 2.8 of the Berne Convention for the protection of literary and artistic works likewise permits member states to exclude from copyright protection "news of the day" and "factual press information." The same principle is widely recognized in jurisdictions such as the United States and the European Union.

In other words, facts are not the exclusive property of anyone. A session of the National Assembly, a major fire, a government economic decision, or a foreign investment transaction are all objective facts that form part of public life. No news organization can claim exclusive rights over such events. This is precisely why multiple news outlets may report on the same event without giving rise to copyright disputes.

However, it would be incorrect to conclude that, because pure news reporting is not protected, an entire news article may be freely copied. For example, readers are free to use factual information reported in an article, such as: "The United States imposed a tariff of x% on Country Y." What they may not do is reproduce the journalist's analysis of the reasons behind, or consequences of, that tariff policy. In short, copyright law draws a clear distinction between facts, which are not protected, and the manner in which those facts are expressed, which is protected.

Protecting the expression of ideas

Indeed, what the law seeks to protect is human creativity. As we know, there is a significant gap between an objective event and a completed journalistic work. A reporter must choose an angle, gather materials, verify sources, conduct interviews, organize the content, and present it through his or her own voice and style. It is this creative process that generates value and merits legal protection.

At the same time, the rise of social media has given rise to a common misconception: reproducing an article in full is permissible so long as the source is cited. This view is incorrect. Attribution is primarily an ethical obligation, whereas the legal right to reproduce a work is governed by intellectual property law. In other words, citing the source does not automatically grant the right to copy an entire journalistic work. If a social media account republishes, without authorization, an investigative report, an economic commentary, or an in-depth feature article produced by a news organization, such conduct may constitute an infringement of the holder's economic rights, even that the author's name and the source are fully acknowledged.

For many years, the practice of reproducing entire newspaper articles on fan pages, online forums, and digital platforms to attract traffic has long been a pressing concern for the journalism industry. Many news organizations invest substantial resources in reporting and content production, only to see advertising revenues diverted to entities that republish their content without paying licensing fees.

The significance of Decree 174

Against the backdrop of widespread copyright infringement, the issuance of Decree No. 174/2026/ND-CP provides an additional enforcement tool for rights already recognized under the IP Law. In particular, the Decree introduces administrative sanctions for the unauthorized provision or sharing of journalistic works on social media without the consent of the intellectual property rights holder. More importantly, protecting journalistic works is not merely about safeguarding the interests of news organizations. It is also essential to sustaining investment in professional journalism, especially in forms of reporting that require substantial resources, such as investigative journalism, in-depth analysis, and solutions journalism.

Not all journalistic content can be equated with "pure news reporting." While facts and events belong to society as a whole, the manner in which those facts are presented belongs to the creator. A business may use facts disclosed by the press to prepare its own research report. An expert may comment on the same event from an independent perspective. Likewise, a news organization may rely on the same source information to produce a new article of its own. What is not permissible, however, is the full reproduction of a work or the exploitation of an author's creative expression. Ultimately, the public's right to know and the creator's right to legal protection are not competing values. They can coexist when the society recognizes a fundamental distinction: facts belong to everyone, but creative labor deserves protection and respect. The decisive criterion for distinguishing a journalistic work from pure news reporting lies in the element of creative expression.

1. Personal income tax on overtime and night-shift wages

Where wages or salaries paid for night work or overtime hours at the workplace meet the conditions and working hours prescribed by labor laws, such income is exempt from personal income tax in accordance with Article 26.1 of Decree No. 253/2026/NĐ-CP. If the payment exceeds the statutory threshold, the excess portion shall be included in the individual's taxable income pursuant to Article 26.3 of Decree No. 253/2026/NĐ-CP.

Dong Nai Tax Office replies to the question of American & Efird Vietnam Thread Co., Ltd. in Official Letter No. 13096/DON-QLDN1 dated July 13, 2026.

2. Value-added tax on rice

Where the Company (which applies the VAT credit method) sells rice to another enterprise, cooperative or cooperative union at the commercial trading stage, it is not required to declare or pay value-added tax (VAT) on such transactions. Where the Company sells rice to business households, business individuals, or other organizations and individuals, it must charge VAT at the rate of **5%** in accordance with Article 19.3 of Decree No. 181/2025/ND-CP.

Can Tho Tax Office replies to the question of Ho Quang Trading Service Private Enterprise in Official Letter No. 6664/CTH-QLDN4 dated July 28, 2026.

3. Corporate income tax treatment for solar power system rental expenses

Where the Company incurs expenses for leasing a solar power system, such expenses may be treated as deductible costs for corporate income tax purposes, provided that the installation and construction of the solar energy system have been duly licensed by the competent regulatory authority and the supporting documents and records satisfy the conditions set out in Article 9.1 of Decree No. 320/2025/NĐ-CP.

Dong Nai Tax Office replies to the question of Yahon Co., Ltd. in Official Letter No. 11280/DON-QLDN1 dated June 29, 2026.

4. Tax incentives for small and medium-sized enterprises

If the Company is a foreign-invested enterprise that meets the criteria for classification as a small and medium-sized enterprise (SME) under Article 5.3 of Decree No. 80/2021/NĐ-CP and satisfies the conditions set out in Article 7.3 of Decree No. 20/2026/NĐ-CP, the Company shall be eligible for tax incentives under Resolution No. 198/2025/QH15. During the same incentive period, if the Company derives income that qualifies simultaneously for tax exemption or reduction under Articles 7.3 and 7.4 of Decree No. 20/2026/NĐ-CP and for other tax incentives not governed by Decree No. 20/2026/NĐ-CP, the Company is entitled to choose the most favorable tax exemption or reduction scheme. Once selected, such preferential treatment must be applied consistently and may not be changed throughout the applicable tax incentive period.

Dong Nai Tax Office replies to the question of Sunshine Precision Tooling Vietnam Co., Ltd. in Official Letter No. 11277/DON-QLDN1 dated June 29, 2026

1. HoREA proposes removing the provision on "fixed profit margin" for affordable commercial housing

The Ho Chi Minh City Real Estate Association (HoREA) has recently submitted comments on the draft amended Law on Housing, proposing the removal of the provision on "fixed profit margin" for affordable commercial housing projects.

According to HoREA, the current draft Law on Housing (amended) stipulates that developers of affordable commercial housing projects may determine sale prices, lease-purchase prices, and rental prices based on fully accounted costs plus a fixed profit margin.

However, HoREA argues that it is unnecessary to specifically prescribe a "fixed profit margin" for this type of project. Instead, the regulation should allow developers to earn profits in accordance with applicable laws and Article 36 of the draft Law, while enabling enterprises to determine an appropriate profit level based on their own capacity.

HoREA further suggests that sale prices, lease-purchase prices, and rental prices for affordable commercial housing should be determined on the principle of fully covering all costs in accordance with land, construction, and other relevant laws, plus profits as prescribed by law. This is because the State's imposition of maximum sale, lease-purchase, and rental prices already creates a natural cap on project developers' profits.

Meanwhile, enterprises differ in financial capacity, management capability, and ability to apply science and technology. Companies with strong governance that can reduce costs and lower construction expenses may still achieve their expected profit margins despite being subject to capped selling prices. Therefore, imposing an additional fixed profit margin requirement is considered unnecessary.

Source: vietnam.vn

2. Proposal for incentive policies to encourage investment in housing projects for workers

The Ministry of Construction is set to propose incentive policies for enterprises participating in the development of worker accommodation projects within industrial zones. This was stated in an official response to voters in Da Nang regarding investment in worker housing projects.

According to the Ministry's leadership, in recent years the Government has focused on removing institutional, legal, financial, and land-related obstacles, while issuing various policies to support the development of social housing and worker accommodation. These efforts aim to facilitate enterprises, including foreign-invested enterprises (FDI), in investing in housing for workers.

The 2023 Law on Housing and Resolution No. 201/2025 have also introduced multiple preferential mechanisms, simplified administrative procedures, and clarified provisions on land allocation, rental pricing, and the management of worker accommodation. The Ministry of Construction is continuing to develop policies for rental housing under the amended Law on Housing, including incentives for enterprises investing in worker accommodation and further administrative reforms. These measures are expected to help stabilize workers' living conditions and promote sustainable production and business activities.

Source: vtv.vn

No.	Document title	Issuance date	Effect-ive date
GOVERNMENT			
1	Decree No. 284/2026/ND-CP prescribing the sanctioning of administrative violations regarding crypto-assets and the crypto-asset market	July 16, 2026	September 1, 2026
2	Decree No. 283/2026/NĐ-CP on administrative sanctions in the fields of labor, social insurance, and Vietnamese workers working abroad under contracts.	July 15, 2026	September 10, 2026
3	Decree No. 274/2026/NĐ-CP detailing a number of articles and measures for the implementation of the Law on Bidding regarding the selection of investors for business investment projects	July 7, 2026	August 21, 2026
4	Decree No. 263/2026/NĐ-CP on high-tech agricultural zones	July 1, 2026	July 1, 2026
5	Decree No. 252/2026/NĐ-CP detailing a number of articles and measures for the implementation of the Law on Tax Administration	June 30, 2026	July 1, 2026
6	Decree No. 253/2026/NĐ-CP detailing a number of articles and measures for the implementation of the Law on Personal Income Tax.	June 30, 2026	July 1, 2026
7	Decree No. 251/2026/NĐ-CP on enforcement of judgments against commercial legal entities.	June 30, 2026	July 1, 2026
8	Decree No. 255/2026/NĐ-CP on tax administration for related-party transactions of enterprises having related-party relationships.	June 30, 2026	July 1, 2026
9	Decree No. 254/2026/NĐ-CP detailing a number of articles and measures for the implementation of the Law on Tax Administration No. 108/2025/QH15 regarding e-invoices and electronic supporting documents.	June 30, 2026	July 1, 2026
10	Decree No. 248/2026/NĐ-CP detailing a number of articles of the Law on E-commerce.	June 30, 2026	July 1, 2026
11	Decree No. 245/2026/NĐ-CP on extension of deadlines for payment of value-added tax, corporate income tax, personal income tax, and land rent in 2026.	June 27, 2026	June 27, 2026
12	Decree No. 243/2026/NĐ-CP amending and supplementing a number of articles of Decree No. 57/2025/NĐ-CP on the direct power purchase mechanism between renewable energy generators and large electricity consumers, and Decree No. 58/2025/NĐ-CP detailing certain provisions of the Law on Electricity regarding renewable and new energy development.	June 26, 2026	June 26, 2026
13	Decree No. 239/2026/NĐ-CP amending and supplementing a number of articles of Decree No. 81/2018/NĐ-CP detailing the Law on Commerce	June 26, 2026	June 26, 2026

	regarding trade promotion activities, as amended by Decree No. 128/2024/NĐ-CP.		
	MINISTRY OF FINANCE		
1	Circular No. 91/2026/TT-BTC providing guidance on certain provisions of the Law on Tax Administration and Decree No. 254/2026/NĐ-CP on e-invoices and electronic supporting documents	June 30, 2026	July 1, 2026
2	Circular No. 90/2026/TT-BTC on tax registration.	June 30, 2026	July 1, 2026
3	Circular No. 87/2026/TT-BTC providing detailed guidance on certain articles of the Law on Personal Income Tax and Decree No. 253/2026/ND-CP detailing certain articles of, and providing measures for the implementation of, the Law on Personal Income Tax.	June 30, 2026	July 1, 2026
4	Circular No. 86/2026/TT-BTC on tax administration for exported and imported goods.	June 30, 2026	July 1, 2026
5	Circular No. 85/2026/TT-BTC on classification of goods and analysis for classification of exported and imported goods.	June 30, 2026	September 15, 2026
6	Circular No. 84/2026/TT-BTC on VAT refunds for goods purchased in Vietnam by foreign individuals and overseas Vietnamese and carried upon exit.	June 30, 2026	July 1, 2026
	MINISTRY OF HEALTH		
1	Circular No. 30/2026/TT-BYT providing guidance on the content and presentation of nutrition information and nutrition values on food labels.	July 9, 2026	July 10, 2026
	STATE BANK OF VIETNAM		
1	Circular No. 32/2026/TT-NHNN on lending for offshore investment activities by credit institutions and foreign bank branches.	June 30, 2026	August 18, 2026
2	Circular No. 29/2026/TT-NHNN amending and supplementing a number of articles of Circular No. 39/2016/TT-NHNN on lending activities of credit institutions and foreign bank branches.	June 30, 2026	August 15, 2026

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