



VINA BOOKKEEPING CO., LTD

Company Incorporation | Accounting | Tax | Payroll | Advisory

NEWSLETTER IN AUGUST 2025

www.vinabookkeeping.com

TABLE OF CONTENTS

01

Official Letter No. 1804/BHXXH-QLT dated August 4, 2025, issued by Vietnam Social Security, regarding the use of Personal Identification Numbers (PIN) / Citizen Identification Numbers (CID) in replacement of Social Security Numbers (SSN) and unit management codes

02

Official Letter No. 2121/CT-CS dated July 30, 2025 of the Tax Department regarding registration of dependents when changing workplace

03

Official Letter No. 3138/CT-CS dated August 13, 2025 of the Tax Department on CIT and VAT treatment for imposed import duty

04

Official Letter No. 1099/CVL-QLLĐ dated October 17, 2024 of the Employment Department on guidance for issuance of work permits for foreign workers

05

Official Letter No. 805/TNI-QLDN1 dated August 19, 2025 of Tay Ninh Tax Department regarding PIT on mid-shift meal allowances for employees

06

Official Letter No. 2677/SNV-VLATLD dated August 18, 2025 of the Department of Home Affairs of Ho Chi Minh City regarding the regulation on organizing overtime work from over 200 hours to 300 hours per year

07

Decree No. 219/2025/NĐ-CP dated August 7, 2025 of the Government on foreign workers working in Vietnam

NEWSLETTER IN AUGUST 2025

01

Guidance on the use of Personal Identification Numbers (PIN) / Citizen Identification Numbers (CID) in replacement of Social Security Numbers (SSN) and unit management codes

Official Letter No. 1804/BHXX-QLT dated August 4, 2025, issued by Vietnam Social Security

Pursuant to current regulations, in order to unify the management of participant data through the use of Personal Identification Numbers (PIN) and Citizen Identification Numbers (CID), ensuring integration and synchronization of databases (DB) among agencies for administrative management purposes, and to facilitate individuals and enterprises in resolving administrative procedures, Vietnam Social Security guides provincial Social Security offices to use PIN/CID in replacement of SSN and unit management codes for participants of social insurance (SI) and health insurance (HI) as follows:

From August 1, 2025, the PIN/CID shall be used to replace the SSN of participants in SI and HI.

The Official Letter also specifies the management code set for units participating in SI, HI, and UI; the code list for HI participant groups; and implementation responsibilities.

Transitional provisions: **While waiting for the software systems to be updated** to implement the above regulations, the previously issued 10-digit SSNs and management codes shall continue to be used for management, classification, and retrieval of professional and operational information related to participating units and individuals.

NEWSLETTER IN AUGUST 2025

02

Guidance on the registration of dependents when changing workplace

Official Letter No. 2121/CT-CS dated July 30, 2025 of the Tax Department

The taxpayer is only required to register and submit proof documents for each dependent once during the entire period they are eligible for family circumstance-based deductions. However, **when changing workplace**, since income-paying organizations do not have an information-sharing connection, the new employer will have no basis to apply the dependent deduction for the taxpayer. Therefore, the taxpayer **must re-register their dependents** to be eligible for the deduction immediately in the tax declaration period within the year **at the new workplace**.

Currently, the Ministry of Finance is drafting the amended Personal Income Tax Law and the amended Law on Tax Administration. The tax authorities are developing and operating a centralized electronic database system, allowing storage and retrieval of dependent deduction information via tax code/personal identification number. Therefore, the tax authority has recorded readers' feedback and recommendations to propose amendments to relevant tax policy and tax administration regulations.

NEWSLETTER IN AUGUST 2025

03

Guidance on CIT and VAT treatment for imposed import duty

Official Letter No. 3138/CT-CS dated August 13, 2025 of the Tax Department

In cases where the tax authority directly determines the imposed import duty, if all conditions under Article 9 of the Law on Corporate Income Tax No. 14/2008/QH12 dated June 3, 2008 of the National Assembly (as amended and supplemented under Law No. 32/2013/QH13 and Law No. 71/2014/QH13) are met, the business establishment may include such amounts in deductible expenses when calculating corporate income tax.

In cases where the imposed import duty includes input value-added tax on imported goods, if all conditions for input VAT deduction under Article 12 of the Law on Value-Added Tax No. 13/2008/QH12 dated June 3, 2008 of the National Assembly (as amended and supplemented under Clause 6, Article 1 of Law No. 31/2013/QH13 dated June 19, 2013) are satisfied, the business establishment may claim input VAT deduction.

Regarding tax declaration: In the Notes section of the VAT return form 01/GTGT issued together with Circular No. 80/2021/TT-BTC dated September 29, 2021 of the Ministry of Finance, it is stipulated: *“Items [37] and [38]: Declare the deductible tax amount adjusted to increase/decrease at Item II on the supplementary tax return. For cases where the tax authority or a competent authority has issued conclusions or decisions on tax handling with adjustments corresponding to previous tax periods, such adjustments shall be declared in the tax return of the period in which the conclusion or decision is received (without the need to amend supplementary returns for previous periods).”*

NEWSLETTER IN AUGUST 2025

04

Guidance for issuance of work permits for foreign workers

Official Letter No. 1099/CVL-QLLĐ dated October 17, 2024 of the Employment Department

Accordingly, the Employment Department provided guidance to the Hung Yen Provincial Department of Labor, Invalids and Social Affairs regarding: In cases where an employer hires a foreign worker under the form of intra-corporate transfer, the employer is **not permitted to sign a labor contract or pay salary.**

The Employment Department based its guidance on the provisions under Points a and b, Clause 1, Article 2 of Decree No. 152/2020/NĐ-CP dated December 30, 2020 of the Government, which regulates foreign workers working in Vietnam and the recruitment and management of Vietnamese workers working for foreign organizations and individuals in Vietnam:

“Article 2. Regulated subjects

1. Workers who are foreign nationals working in Vietnam (hereinafter referred to as foreign workers) under the following forms:

- a) Working under a labor contract;*
- b) Intra-corporate transferees.”*

Compared to previous instructions and case handling practices in many localities, the contents of Official Letter No. 1099/CVL-QLLĐ present certain differences. We will continue to monitor and promptly update new guidance from the relevant authorities on this matter in the coming time.

NEWSLETTER IN AUGUST 2025

05

Guidance on Personal Income Tax for mid-shift meal allowances of employees

Official Letter No. 805/TNI-QLDN1 dated August 19, 2025 of Tay Ninh Tax Department

Tay Ninh Tax Department provides the following guidance: From June 15, 2025 onwards, in cases where a Company incurs expenses for mid-shift meals for its employees:

- (i) If such expenses are specifically stipulated in the labor contract, collective labor agreement, or the Company's internal rules and regulations, they shall not be included in taxable income for PIT purposes.
- (ii) If the expenses exceed the prescribed level, the excess amount shall be included in taxable income for PIT purposes.

NEWSLETTER IN AUGUST 2025

06

Guidance on the regulation on organizing overtime work from over 200 hours to 300 hours per year

Official Letter No. 2677/SNV-VLATLD dated August 18, 2025 of the Department of Home Affairs of Ho Chi Minh City

On August 18, 2025, the Ho Chi Minh City Department of Home Affairs issued Official Letter No. 2677/SNV-VLATLD to provide information and guidance on organizing overtime work from over 200 hours to 300 hours per year, specifically as follows:

(i) Cases where overtime work up to 300 hours/year is permitted

According to Article 107 of the 2019 Labor Code and Article 61 of Decree 145/2020/ND-CP, the cases include:

- Manufacturing and processing for export: textiles, garments, footwear, electronics, and processing of agricultural, forestry, and fishery products.
- Production and supply of electricity, telecommunications, oil refining, and water supply/drainage.
- Jobs requiring highly qualified and scarce professional or technical workers.

NEWSLETTER IN AUGUST 2025

06

Guidance on the regulation on organizing overtime work from over 200 hours to 300 hours per year

Official Letter No. 2677/SNV-VLATLD dated August 18, 2025 of the Department of Home Affairs of Ho Chi Minh City

(i) Cases where overtime work up to 300 hours/year is permitted

- Urgent work that cannot be delayed (natural disasters, fires, technical incidents, shortage of raw materials, etc.).
- Urgent work that cannot be delayed and is directly related to official duties in state agencies or public units.
- Provision of public services, healthcare services, education, and vocational education.
- Direct production and business activities where normal working hours are ≤ 44 hours per week.

NEWSLETTER IN AUGUST 2025

06

Guidance on the regulation on organizing overtime work from over 200 hours to 300 hours per year

Official Letter No. 2677/SNV-VLATLD dated August 18, 2025 of the Department of Home Affairs of Ho Chi Minh City

(ii) Regulations when organizing overtime work from 200–300 hours/year

- **Employees' consent is required** regarding: Overtime schedule (time), Overtime location, Overtime tasks.
- **Written agreement with employees** must be prepared (Form No. 01/PLIV – Appendix IV, Decree 145/2020/ND-CP).
- **Limits on working hours:**
 - > Not exceeding 12 hours/day (including overtime),
 - > Not exceeding 40 hours/month,
 - > Not exceeding 300 hours/year.

(iii) Employer's obligation to notify the Department of Home Affairs

- Employers organizing overtime from **over 200 hours to 300 hours/year** must notify the Department of Home Affairs.
- Notification must follow **Form No. 02/PLIV – Appendix IV** (Decree 145/2020/ND-CP).
- Deadline: **within 15 days from the date overtime work exceeding 200 hours/year begins.**

NEWSLETTER IN AUGUST 2025

07

Guidance on foreign workers working in Vietnam

Decree No. 219/2025/NĐ-CP dated August 7, 2025 of the Government

With the aim of facilitating agencies, organizations, and enterprises in recruiting foreign workers with high professional qualifications and experience, thereby contributing to promoting investment cooperation as well as the development of science, technology, and innovation, on August 7, 2025, the Government issued Decree No. 219/2025/NĐ-CP (“Decree 219”) on foreign workers working in Vietnam.

Decree 219 takes effect on the same date and replaces the relevant provisions in Decree No. 152/2020/NĐ-CP and Decree No. 70/2023/NĐ-CP. Some key differences that readers should take note of include matters related to:

- Extension of work permits,
- Foreign workers exempt from work permits,
- Procedures for obtaining work permits, etc.

ABBREVIATION

CIT	Corporate Income Tax	JVC	Joint Venture Company
PIT	Personal Income Tax	Ltd.	Limited
VAT	Value Added Tax	PC	People's Committee
FCT	Foreign Contractor Tax	MOF	Ministry of Finance
FA	Fixed Asset	MOIT	Ministry of Industry and Trade
GDT	General Department of Taxation	MOLISA	Ministry of Labor, Invalid and Social affairs
EPE	Export Processing Exporting Company	DPI	Department of Planning and Investment
EPZ	Export Processing Zone	OD	Official Dispatch
UAL	Usage of Agricultural Land	SBV	The State Bank of Vietnam
IZ	Industrial Zone	FC	Foreign Contractor





YOUR TRUSTED PARTNER IN VIETNAM

VINA BOOKKEEPING CO.,LTD

COMPANY INCORPORATION | ACCOUNTING | TAX | HR & PAYROLL | ADVISORY

SPECIALIZED IN SERVING FDI CLIENTS IN VIETNAM

HCM OFFICE: 8th Floor, The Sarus Building, 67 Nguyen Thi Minh Khai Str., Ben Thanh Ward.

☎ (+84) 28 3821 0375

✉ info@vbk.com.vn

Ha Noi OFFICE: 12th Floor, PVI Oil Tower, 148 Hoang Quoc Viet St., Nghia Do Ward.

☎ (+84) 24 3795 4295

✉ info@vbk.com.vn

Nha Trang OFFICE: 7th Floor, VCN Building, A1 Street, Vinh Diem Trung Urban Area, Tay Nha Trang Ward.

☎ (+84) 97 5847 974

✉ info@vbk.com.vn