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NEWSLETTER IN OCTOBER&NOVEMBER 2025

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01

Guidance on the adjustment of family circumstance-based deductions for personal income tax purposes

Resolution No. 110/2025/UBTVQH15 dated October 17, 2025 of the Standing Committee of the National Assembly

On October 17, 2025, the Standing Committee of the National Assembly approved a Resolution on the adjustment of the family circumstance-based deductions applicable to personal income tax (PIT).

Accordingly, the new deduction levels are adjusted as follows:

Deduction for the taxpayer: **VND 15.5 million per month (equivalent to VND 186 million per year)** — *currently applied: VND 11 million per month;*

Deduction for each dependent: **VND 6.2 million per month** — *currently applied: VND 4.4 million per month.*

The resolution on adjusting the family circumstance deduction shall take effect from **January 1, 2026** and will be applied starting from the **2026 tax year**.

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02

Guidance on Corporate Accounting Regime

Circular No. 99/2025/TT-BTC of the Ministry of Finance dated October 27, 2025

On October 27, 2025, the Ministry of Finance issued Circular No. 99/2025/TT-BTC providing **guidance on the corporate accounting regime**.

The Circular provides detailed instructions on accounting vouchers, accounting accounts, bookkeeping, preparation, and presentation of financial statements for enterprises. The determination of a company's tax obligations to the State Budget shall comply with the provisions of tax law. This Circular applies to all enterprises across various sectors and economic components. Credit institutions and branches of foreign banks shall implement the accounting regime or relevant legal documents on accounting in accordance with the guidance of the State Bank of Vietnam. The Circular takes effect from **January 1, 2026**, and **applies to financial years beginning on or after January 1, 2026**.

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02

Guidance on Corporate Accounting Regime

Circular No. 99/2025/TT-BTC of the Ministry of Finance dated October 27, 2025

The Circular **replaces** the following regulations:

- Circular No. 200/2014/TT-BTC dated December 22, 2014, of the Ministry of Finance guiding the corporate accounting regime (except for cases specified in Clause 2 of this Article);
- Circular No. 75/2015/TT-BTC dated May 18, 2015, of the Ministry of Finance amending and supplementing Article 128 of Circular No. 200/2014/TT-BTC;
- Circular No. 53/2016/TT-BTC dated March 21, 2016, amending and supplementing certain articles of Circular No. 200/2014/TT-BTC; and
- Circular No. 195/2012/TT-BTC dated November 15, 2012, providing accounting guidance for investment project owners.

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Guidance on regulating the Minimum Salary for Employees Working under Labor Contracts

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

On November 10, 2025, the Government promulgated Decree No. 293/2025/NĐ-CP, stipulating an increase in the statutory minimum salary from VND 250,000 to VND 350,000 compared to the current rates.

Accordingly, New Regional Minimum Salary **(Effective from January 1, 2026)**:

Region	Monthly Minimum Salary (Unit: VND/month)	Hourly Minimum Salary (Unit: VND/hour)
Region I	5,310,000	25,500
Region II	4,730,000	22,700
Region III	4,140,000	20,000
Region IV	3,700,000	17,800

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The list of localities belonging to Regions I, II, III, and IV is provided in **the Appendix attached to this Decree.**

Key Notes for Enterprises:

- Enterprises must not pay salary lower than the regional minimum salary to employees.
- It is necessary to review and adjust the salary scales, labor contracts, and the corresponding social, health, and unemployment insurance contribution levels.
- The maximum salary base for unemployment insurance contributions is determined as 20 times the monthly regional minimum salary.

This Decree takes effect **from January 1, 2026** and replaces Decree No. 74/2024/NĐ-CP dated June 30, 2024 of the Government.

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Guidance on regarding the submission of the labor utilization report before December 5, 2025

Official Dispatch No. 9002/SNV-VLATLĐ dated November 13, 2025, issue by Ho Chi Minh City Department of Home Affairs

Pursuant to Decree No. 145/2020/NĐ-CP dated December 14, 2020, of the Government providing detailed regulations and guidance on the implementation of certain provisions of the Labor Code regarding labor conditions and labor relations (hereinafter referred to as Decree No. 145/2020/NĐ-CP)

1. Subjects required to submit the report:

Agencies, organizations, enterprises, cooperatives, households, and individuals that hire or employ workers and have their headquarters or places of operation located in Ho Chi Minh City (hereinafter referred to as 'units').

2. Report content:

The labor utilization report for 2025, prepared in accordance with Form No. 01/PLI, Appendix I, issued with Decree No. 145/2020/NĐ-CP (form attached).

3. Method and deadline for report submission:

3.1. Submission methods:

Units may choose one of the following two methods:

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a/ Submit via the National Public Service Portal:

Units shall complete the procedure titled *“Integrated procedure for registering amendments to mandatory social insurance (SI), health insurance (HI), unemployment insurance (UI), and submitting the labor utilization report”* on the electronic portal: <https://dichvucong.gov.vn>.

b/ Submit to the Department of Home Affairs

Units shall submit the report to the Department of Home Affairs online by:

- Accessing the Google Form link: <https://forms.gle/CiLKksGKq5McCyDP7>
- Or scanning the attached QR code to access the link.

*The online submission must include general information, a scanned copy of the report with signatures and official seals (in *.pdf format), and a soft copy (in *.xls or *.xlsx format) to facilitate monitoring and aggregation.*

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3.2. Submission deadline: Before **December 5, 2025**.

After the above deadline, the Department of Home Affairs will no longer accept reports and will consolidate the data as the basis for verifying the compliance status of the units with legal regulations.

Please refer to the attached file for detailed information.

ee takes effect **from January 1, 2026** and replaces Decree No. 74/2024/NĐ-CP dated June 30, 2024 of the Government.

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Guidance providing detailed regulations on certain provisions of the Law on Social Insurance regarding late payment and evasion of compulsory Social Insurance (SI) and Unemployment Insurance (UI), as well as complaints and denunciations related to Social Insurance.

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

According to this Decree, late payment of SI may be considered as evasion of SI if the employer fails to remedy the violation within a specific period in each case, after the statutory deadline for paying SI and UI has passed, or after the SI authority has issued a written request to fulfill the payment obligation but the employer still does not comply.

1/ Definition of evasion of compulsory Social Insurance

Pursuant to **Article 39**, evasion of compulsory SI and UI is defined as follows:

Article 39. Evasion of compulsory Social Insurance and Unemployment Insurance

1. Evasion of compulsory SI and UI is the act committed by an employer under any of the following circumstances in order **not to pay or to underpay SI and UI contributions** for employees:

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

- a) After 60 days from the expiry date prescribed in Clause 1 Article 28 of this Law, the employer fails to register or registers insufficiently the number of employees subject to compulsory SI;
- b) After 60 days from the expiry date for UI registration prescribed by law, the employer fails to register or registers insufficiently the number of employees subject to UI;
- c) Registering salary as a basis for SI contributions lower than that stipulated in Clause 1 Article 31 of this Law;
- d) Registering salary as a basis for UI contributions lower than that prescribed by the law on UI;
- đ) Failing to pay or underpaying the registered SI contribution amount after 60 days from the latest statutory due date for SI contributions as stipulated in Clause 4 Article 34 of this Law, and having been officially requested by the competent authority to comply under Article 35 of this Law;

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e) Failing to pay or underpaying the registered UI contribution amount after 60 days from the latest statutory due date for UI contributions, and having been officially requested by the competent authority to comply under Article 35 of this Law;

g) Other cases deemed as evasion of compulsory SI and UI as prescribed by the Government.

2/ Determination of the time when late payment is converted to SI/UI evasion

a. Failure to register or insufficient registration of employees subject to SI and UI

If after 60 days from the statutory deadline for registration, the employer still fails to register or registers insufficiently, the act of late payment is converted to evasion. The starting point is the 61st day from the deadline for registration.

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b. Registering salary as a basis for SI/UI contributions lower than the legal requirements

For monthly contribution method: The number of evasion days shall be counted from the day after the last day of the month following the month in which the insufficient salary registration occurred.

For quarterly (3-month) or biannual (6-month) contribution methods: The number of evasion days shall be counted from the day after the last day of the month following the contribution cycle in which the insufficient salary registration occurred.

c. Failing to pay contributions despite receiving a written reminder from the SI authority

If the employer is reminded within 45 days after the latest statutory due date (Clause 4 Article 34 of the Law on SI). The number of evasion days is counted from the 61st day after the latest statutory due date for SI or UI.

If the reminder is issued after 45 days from the latest statutory due date. The number of evasion days is counted from the 15th day after the issuance date of the written reminder.

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c. Failing to pay contributions despite receiving a written reminder from the SI authority

If the employer is reminded within 45 days after the latest statutory due date (Clause 4 Article 34 of the Law on SI). The number of evasion days is counted from the 61st day after the latest statutory due date for SI or UI.

If the reminder is issued after 45 days from the latest statutory due date. The number of evasion days is counted from the 15th day after the issuance date of the written reminder.

3/ Sanctions for evasion of compulsory Social Insurance and Unemployment Insurance

Mandatory payment of the full amount of unpaid SI and UI contributions, plus a surcharge of 0.03% per day calculated on the evaded amount and the number of evasion days, payable to the SI and UI funds.

Administrative penalties or criminal prosecution as prescribed by law.

Not eligible for consideration for commendation or honorary titles.

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4/ Recommendations for enterprises

Reconcile outstanding SI debts up to the current date and pay all outstanding contributions before 30 November 2025.

Make timely periodic SI and UI payments to the SI authority in accordance with statutory deadlines. When new employees are recruited or when salary/allowances change affecting the contribution base, promptly submit registration or adjustment dossiers to the SI authority and make contributions as prescribed.

This Decree takes effect from 30 November 2025

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06

Guidance on the use of personal identification numbers in lieu of personal tax identification numbers when issuing withholding tax certificates

Official Letter No. 6355/DON-QLDN1 dated 14 November 2025 issued by Dong Nai Tax Department

According to the guidance provided in Official Letter No. 6355/DON-QLDN1, from 1 July 2025, when issuing personal income tax withholding certificates to employees, companies must use the personal identification number instead of the personal tax identification number, as stipulated in Clause 2, Article 38 of Circular 86/2024/TT-BTC dated 23 December 2024 of the Ministry of Finance.

Clause 2, Article 38, Circular 86/2024/TT-BTC dated 23 December 2024 of the Ministry of Finance:

“2. Tax identification numbers issued by tax authorities for individuals, households, and household businesses shall remain valid until 30 June 2025. From 1 July 2025, taxpayers, tax authorities, and relevant agencies, organizations, and individuals involved in the use of tax identification numbers as prescribed in Article 35 of the Law on Tax Administration shall use the personal identification number in place of the tax identification number.”

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Guidance on regarding VAT policies on input VAT deduction for invoices over VND 5 million with late payment

Official Letter No. 5487/CT-CS dated 25 November 2025 from the Tax Department

According to this Official Letter, the Tax Department responds to inquiries from the Bac Ninh Tax Department and the Khanh Hoa Tax Department regarding the deductibility of input VAT on purchase invoices valued at VND 5 million or more that are paid later than the schedule specified in the contract or contract addendum. The guidance is as follows:

- For deferred or installment payments for goods or services valued at VND 5 million or more: if, at the payment due date specified in the contract or contract addendum, the business establishment fails to provide non-cash payment documents, it must declare and adjust downward the deductible input VAT corresponding to the value of goods or services lacking non-cash payment evidence, in the tax period in which the payment obligation arises under the contract/addendum.

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Guidance on regarding VAT policies on input VAT deduction for invoices over VND 5 million with late payment

Official Letter No. 5487/CT-CS dated 25 November 2025 from the Tax Department

- If, after making the downward adjustment, the enterprise subsequently obtains non-cash payment documents, it may declare and credit the corresponding input VAT for the value of goods or services supported by such non-cash payment evidence, in accordance with the regulations.

The legal basis cited by the Tax Department for the above guidance includes Article 14(2) of the Value-Added Tax Law No. 48/2024/QH13 and Articles 25 and 26 of Decree No. 181/2025/ND-CP.

ABBREVIATION

PIT	Personal Income Tax	HI	Health insurance
SI	Social insurance	UI	Unemployment insurance
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





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