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Company Incorporation | Accounting | Tax | Payroll | Advisory

NEWSLETTER IN JUNE 2026

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01

Official Letter No. 3896/CT-CS on the corporate income tax (CIT) exemption incentive policy: applicable to FDI enterprises as well

On June 11, 2026, the Tax Department issued Official Letter No. 3896/CT-CS providing guidance on the application of corporate income tax (CIT) incentives under Decree No. 20/2026/ND-CP. The incentives are also applicable to **enterprises with foreign investment**, specifically as follows:

1. Latest CIT incentive policy:

Incentive: A 100% exemption from CIT for 03 consecutive years.

Application period: The exemption is calculated consecutively from the first year in which the enterprise is initially granted its Enterprise Registration Certificate (ERC).

2. Key highlight: Applicable to foreign-invested enterprises (FDIs). This is an important unified guidance from the Tax Department, affirming equal treatment in the investment environment:

FDI enterprises that are initially granted an ERC in Vietnam **are fully eligible for the 03-year CIT exemption incentive, in the same manner as domestic enterprises.**

Conditions: Fully satisfy the criteria for determining small and medium-sized enterprises (SMEs) under the Law on Support for Small and Medium-sized Enterprises and Decree No. 80/2021/ND-CP, and do not fall under any excluded cases.

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02

Official Notice No. 8664/TB-SNV issued by the Ho Chi Minh City Department of Home Affairs regarding the change in the method of delivering electronic work permits, effective from June 15, 2026.

From June 15, 2026, the Ho Chi Minh City Department of Home Affairs will officially change the method of delivering results for administrative procedures related to foreign workers, with the following key points:

1. Electronic Delivery of Results:

The Department of Home Affairs will deliver results in **electronic form** (instead of traditional paper documents) for the following procedures:

Issuance, re-issuance, and extension of work permits.

Issuance, re-issuance, and extension of Confirmation Letters stating that the foreign worker is not subject to a work permit requirement.

2. Legal Validity of Electronic Documents:

Electronic documents will be digitally signed by the competent authority and affixed with the digital seal of the Ho Chi Minh City Department of Home Affairs.

They have the same full legal validity as the original paper documents.

These electronic documents will be sent to relevant authorities (such as the Tax Authority, Customs Authority, Police, Social Insurance Authority, commercial banks, etc.) for inter-agency coordination and processing.

3. Method of Receiving and Verifying Results:

Receive results: Enterprises log in to their accounts on the National Public Service Portal (<https://dichvucong.gov.vn>), search by the application dossier number, and download the electronic document for record-keeping.

Verify digital signature: Enterprises may look up and verify the validity of the digital signature on the document via the National Digital Signature Verification Portal (<https://neac.gov.vn>).

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03

Official Letter No. 5389/TNI-QLDN1 – Guidance on personal income tax (PIT) and corporate income tax (CIT) applicable to overtime pay

On June 4, 2026, the Tay Ninh Provincial Tax Department issued Official Letter No. 5389/TNI-QLDN1 providing guidance on notification of overtime work arrangements, personal income tax (PIT), and corporate income tax (CIT) applicable to overtime pay.

According to the guidance in the official letter, companies that organize overtime work should note the following:

- **Regarding notification of overtime work:** If the Company operates in the garment processing business for export, the Company **must notify the competent authority of the arrangement of overtime work exceeding 200 hours and up to 300 hours per year** in accordance with Article 62 of Decree No. 145/2020/ND-CP dated May 14, 2020 of the Government.
- **Regarding PIT: Salaries and wages for nighttime work and overtime work** arising during the 2026 personal income tax assessment period (from January 1, 2026 to December 31, 2026), in accordance with the law, **are considered tax-exempt income for PIT purposes** under Article 4 of the 2025 Law on Personal Income Tax.
- **Regarding CIT:** Where the **statutory working-time limits prescribed by labor regulations are exceeded**, the excess portion **is not deductible** when determining taxable income for CIT purposes. When finalizing CIT, the non-deductible expense should be reported under item B4 (non-deductible expenses) of the CIT finalization return (Form No. 03/TNDN).

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04

Official Letter No. 4021/CT-NVT dated June 16, 2026, issued by the Tax Department regarding the filing of personal income tax (PIT) returns on salaries and wages in accordance with Resolution No. 66.16/2026/NQ-CP.

Following our news update dated June 11, 2026 regarding the **change in the PIT filing period from monthly to quarterly, starting from the Q2/2026 tax period**, we would like to provide the following additional guidance from the Tax Department:

1. For taxpayers (NNT) whose April 2026 tax return has been received and accepted by the tax authority, the tax authority provides the following guidance:

When filing the Q2/2026 tax return, taxpayers should only consolidate the declared figures corresponding to the tax liabilities arising in May and June 2026 and should not include the tax liability already declared in the April 2026 monthly tax return in the Q2/2026 tax return, in order to avoid double-counting the tax liability. If the taxpayer discovers any errors in the April 2026 monthly tax return, the taxpayer shall file an amended April 2026 tax return in accordance with regulations;

Taxpayers may pay the PIT arising from the April 2026 monthly tax return (if any) by the filing deadline for the Q2/2026 tax return (**July 31, 2026**).

2. The Tax Department will upgrade the Tax Management System (TMS) to enable the automatic adjustment of the filing deadline for the April 2026 monthly tax return to coincide with the filing deadline for the Q2/2026 tax return.

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05

Official Letter No. 8879/HYE-QLDN2 dated June 10, 2026, issued by the Hung Yen Provincial Tax Department providing guidance on the issuance of invoices accompanied by a detailed list.

On June 10, 2026, the Hung Yen Provincial Tax Department issued Official Letter No. 8879/HYE-QLDN2 providing guidance on the issuance of invoices accompanied by a detailed list.

Accordingly, for goods and services used as gifts, invoices shall be issued based on the following principles:

In cases where the gifting of goods or services is in compliance with applicable regulations, **an invoice may be issued for the total value of the gifts, accompanied by a gift list.** The invoice must clearly state “accompanied by list No. ..., dated .../.../...”. The list must include the Company’s name, tax identification number and address; names of the goods or services; quantity; unit price; total value of the goods or services sold; date of preparation; and the name and signature of the person preparing the list. If the Company applies the credit method for value-added tax (VAT), the list must include the items “VAT rate” and “VAT amount”. The total payment amount must correspond to the amount stated on the VAT invoice. Goods and services sold must be listed in the order in which they were sold during the day. The list must clearly state “accompanied by invoice No. ..., dated .../.../...”.

In cases where **an invoice is issued separately for each gift recipient,** the invoice must **contain all required information** in accordance with Article 10 of Decree No. 123/2020/ND-CP dated October 19, 2020 of the Government (as amended and supplemented by Decree No. 70/2025/ND-CP dated March 20, 2025 of the Government).

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06

Official Letter No. 10165/SNV-VLATLĐ issued by the Ho Chi Minh City Department of Home Affairs providing guidance on the submission of occupational accident reports, with a deadline before July 5, 2026

On June 6, 2026, the Ho Chi Minh City Department of Home Affairs issued Official Letter No. 10165/SNV-VLATLĐ regarding the report on occupational accidents for the first six months of 2026, specifically:

For reports on occupational accidents in workplaces where employment relationships exist and reports on occupational safety and health activities:

- 1. Report form:** “Form for Consolidated Report on Occupational Accident Situation at the Establishment Level” in Appendix XII issued together with Decree No. 39/2016/ND-CP;
- 2. Reporting entities:** Enterprises, units, organizations, and individuals employing workers (hereinafter referred to as “employing establishments”).
- 3. Methods of submitting reports:**
 - **First method:** Submit online via the website: <http://atld-sldtbxh.tphcm.gov.vn/>
 - **Second method:** Submit the report directly or by post to the Ho Chi Minh City Department of Home Affairs.
- 4. Reporting period:** From June 22, 2026 to before July 5, 2026.

Note: Under Decree No. 12/2022/ND-CP, a fine of up to VND 20,000,000 (applicable to organizations) may be imposed for failure to submit periodic reports on occupational safety activities.

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07

Decree No. 253/2026/ND-CP dated June 30, 2026, issued by the Government, providing detailed regulations and guidance on the implementation of the Law on Personal Income Tax.

On June 30, 2026, the Government issued Decree No. 253/2026/ND-CP providing detailed regulations on and measures for the implementation of the Law on Personal Income Tax (PIT).

Some notable points are as follows:

1. Tax exemption for salaries and wages for nighttime work, overtime work, and salaries and wages paid for unused annual leave days

- **Personal income tax exemption applies to salaries and wages for nighttime work and overtime work** performed at the workplace in compliance with the conditions and working hours prescribed by labor laws.
- **Personal income tax exemption applies to salaries and wages paid for unused annual leave days**, provided that they comply with the conditions and salary/wage limits prescribed in Clause 3, Article 113 of the Labor Code and the Law on Cadres and Civil Servants and the Law on Public Employees.
- In cases where **salaries and wages for nighttime work, overtime work, or salaries and wages paid for unused annual leave days exceed the limits prescribed by law**, the excess amount shall be included in the individual's taxable income.

Effective date: From January 1, 2026 (Clause 1a, Article 69).

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Decree No. 253/2026/ND-CP dated June 30, 2026, issued by the Government, providing detailed regulations and guidance on the implementation of the Law on Personal Income Tax.

Transitional provisions:

For cases where tax has already been declared and paid on income from salaries and wages for the 2026 tax year during the period from January 1, 2026 to before the effective date of this Decree, in accordance with the tax laws and regulations on personal income tax applicable prior to the effective date of this Decree, taxpayers are not required to resubmit their monthly or quarterly tax returns. Instead, adjustments shall be made in the 2026 annual tax finalization return. (Clause 2, Article 70)

2. Change to the tax-exempt ceiling for mid-shift and lunch meals

The portion of mid-shift and lunch meal allowances paid by the employer to employees exceeding VND 1.2 million/person/month shall be included in taxable income. Where the employer provides mid-shift or lunch meals to employees in forms such as directly preparing meals, purchasing meal portions, or providing meal vouchers, such amounts shall not be included in the individual's taxable income.

Effective date: From July 1, 2026 (Clause 1b, Article 69)

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Decree No. 253/2026/ND-CP dated June 30, 2026, issued by the Government, providing detailed regulations and guidance on the implementation of the Law on Personal Income Tax.

3. Change to the tax withholding threshold for casual income

Organizations and individuals paying salaries, wages, remuneration, or other payments to resident individuals who do not have an employment contract or who have an employment contract of less than 03 months (including cases where salaries or other income are paid to employees whose employment contracts have been terminated), where the income payment is VND 5 million or more per payment, must withhold tax and remit the tax withheld from the individual at a rate of 10% of the income before making the payment to the individual. Where the income payment is less than VND 5 million per payment, the income-paying organization or individual may withhold tax at a rate of 10% upon the individual's request.

Effective date: In accordance with Clause 1, Article 69.

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

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