



VINA BOOKKEEPING CO., LTD

Company Incorporation | Accounting | Tax | Payroll | Advisory

NEWSLETTER IN MAY 2026

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Decree No. 144/2026/ND-CP amending and supplementing one article of Decree No. 181/2025/ND-CP dated July 1, 2025, on Value-Added Tax (VAT)

On May 5, 2026, the Government issued Decree No. 144/2026/ND-CP amending and supplementing one article of Decree No. 181/2025/ND-CP dated July 1, 2025, on Value-Added Tax. Compared with Decree No. 181/2025/ND-CP, Decree No. 144/2026/ND-CP introduces and amends several notable provisions, including:

(i) Addition and amendment of specific categories of goods and services not subject to VAT:

- Life insurance, health insurance, student insurance, and other insurance relating to individuals; livestock and crop insurance, etc.;
- Exported products consisting of extracted natural resources and minerals (whether unprocessed or processed) as specified in the Lists (Appendices I and II) promulgated together with the Decree;

(ii) Amendment of the provisions on the allocation of common input VAT where separate accounting is not maintained:

- For credit institutions, foreign bank branches, securities companies, and insurance companies: the total revenue used for allocation **shall be determined in accordance with the relevant sector-specific laws and regulations;**
- Taxable revenue used to calculate the allocation ratio **includes revenue from goods that are not subject to VAT declaration and payment** (if any);

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Decree No. 144/2026/ND-CP amending and supplementing one article of Decree No. 181/2025/ND-CP dated July 1, 2025, on Value-Added Tax (VAT)

(iii) Amendments to the regulations on non-cash payment documents for purchases of goods on deferred payment or installment terms of VND 5 million or more:

- Input VAT may be declared and credited **before the payment due date** stipulated in the written contract;
- If, by the payment due date, there is no non-cash payment document, **the deductible input VAT must be adjusted downward** in the tax period in which the payment obligation arises;
- Following such adjustment, if a non-cash payment document is subsequently obtained, **the input VAT may be declared and credited in the tax period in which the non-cash payment document is obtained;**

Decree No. 144/2026/ND-CP takes effect from June 20, 2026.

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02

Official Letter No. 7738/SNV-VLATLĐ on the implementation of Article 4 of Decree No. 145/2020/ND-CP regarding the reporting of the employment situation for the first six months of 2026

On May 9, 2025, the Department of Home Affairs of Ho Chi Minh City issued Official Letter No. 7738/SNV-VLATLĐ regarding the implementation of Article 4 of Decree No. 145/2020/ND-CP on reporting the employment situation for the first six months of 2026, specifically:

1. Entities required to submit the report: agencies, organizations, enterprises, cooperatives, households, and individuals that hire or employ workers and have their headquarters or operating locations within Ho Chi Minh City (hereinafter referred to as “entities”).

2. Report contents: Report on the employment situation for the first six months of 2026, using Form No. 01/PLI in Appendix I issued together with Decree No. 145/2020/ND-CP (form attached).

3. Method and deadline for submitting the report:

3.1. Entities may choose one of the following two methods:

a. Submission via the National Public Service Portal

Entities shall complete the “Interconnected procedure for registration and adjustment of compulsory social insurance, health insurance, unemployment insurance contributions, and reporting on the employment situation” via the electronic portal: <https://dichvucong.gov.vn/>

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b. Submission to the Department of Home Affairs

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

Accessing the Google Form link: <https://forms.gle/aDoy9zq453ryuHwQ8>

Or scanning the QR code (included in the attached official letter) to access the link.

The online submission must include general information, a scanned copy of the report bearing the authorized signature and red seal (in *.pdf format), and an electronic version (in Excel format: *.xls, *.xlsx) to facilitate monitoring and consolidation.

3.2. Report submission deadline:

The report must be submitted via the National Public Service Portal or online to the Department of Home Affairs **before June 5, 2026.**

After the above deadline, the Department of Home Affairs will no longer accept reports. At the same time, the Department of Home Affairs will consolidate the implementation status as a basis for confirming compliance with legal regulations when requested by relevant authorities.

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Official Letter No. 113/KCNKT-DN providing guidance on the preparation and submission of certain periodic reports by enterprises on investment-related matters

On **May 11, 2026**, the Management Board of Industrial Parks and Economic Zones of Dong Nai City issued **Official Letter No. 113/KCNKT-DN providing guidance on the submission of certain periodic reports by enterprises in the investment sector.**

Applicable entities include: enterprises and project investors located in industrial parks, economic zones, and high-tech parks **within Dong Nai City.**

1. Financial Statements

Legal basis: Circular No. 99/2025/TT-BTC dated October 27, 2025, issued by the Ministry of Finance, providing guidance on the corporate accounting regime.

Submission method: Submit to the Management Board of Industrial Parks and Economic Zones of Dong Nai City at: No. 26, Street 2A, Bien Hoa II Industrial Park, Tran Bien Ward, Dong Nai City.

Submission deadline: To be submitted annually, no later than 90 days from the end of the annual accounting period.

Note: For enterprises with foreign investment, the accompanying financial statements **must be audited financial statements.**

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2. Report on the implementation status of investment projects

Submission method: Submit online through the “National Investment Information System” at: <https://fdi.gov.vn>

Submission deadline:

Quarterly report: To be submitted before the 10th day of the first month of the quarter following the reporting quarter.

Annual report: To be submitted before March 31 of the year following the reporting year.

3. Investment monitoring and evaluation report

Submission method: Submit online through the “Investment Monitoring and Evaluation Information System” at: <https://giamsatdautuquocgia.mof.gov.vn>

Submission deadline:

Quarterly report: Before the 10th day of the first month of the following quarter;

Six-month report: Before July 10;

Annual report: Before February 10 of the following year.

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4. Certain regulations on administrative penalties

For financial statements: Failure to submit financial statements to the competent state authorities may be subject to a fine ranging from: **VND 40,000,000 to VND 50,000,000.**

For investment activity reports: Failure to comply with the reporting requirements for investment activities or failure to submit reports within the prescribed deadline may be subject to a fine ranging from: **VND 30,000,000 to VND 50,000,000.**

For investment monitoring and evaluation reports: Preparing investment monitoring and evaluation reports after the prescribed deadline or with incomplete contents may be subject to a fine ranging from: **VND 20,000,000 to VND 30,000,000.**

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Circular No.08/2026/TT-BNV guiding the implementation of Decree No.337/2025/ND-CP

On May 15, 2026, the Ministry of Home Affairs officially issued Circular No. 08/2026/TT-BNV guiding the implementation of Decree No. 337/2025/ND-CP, marking a major milestone in the digitalization of administrative and public-sector human resources management processes related to Electronic Employment Contracts.

Key points to note:

- 1. Legal validity:** Electronic Employment Contracts (EECs) have the same legal validity as traditional paper-based employment contracts.
- 2. Flexible authentication:** Employees are permitted to use a personal digital signature or authenticate their identity via the VNeID application (Level 2).
- 3. Standardized 4-step process:** From initiation, the employer signs first, the employee authenticates and applies their digital signature, and the data is then synchronized with the national database.

 Officially effective from July 1, 2026.

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Decree No. 105/2026/ND-CP on Trade Union Funding

UPDATE: 6 KEY POINTS OF DECREE NO. 105/2026/ND-CP ON TRADE UNION FUND CONTRIBUTIONS

1. Maintaining the 2% contribution rate – Regardless of the status of the grassroots trade union

Contribution rate: Continue to maintain a contribution rate of 2% of the salary fund used as the basis for compulsory social insurance contributions.

Applicable entities: All enterprises employing workers subject to compulsory social insurance contributions are required to make contributions.

2. Aligning the contribution deadline with Social Insurance

Deadline: No later than the last day of the following month.

Mechanism: Trade union fund contributions shall be made concurrently with the monthly social insurance contribution period. This helps enterprises manage cash flow more easily and avoid errors when reconciling data between the two regulatory authorities.

3. Mechanism for reducing the contribution rate by up to 20% (Breakthrough new provision)

Enterprises facing difficulties after the suspension period has expired but still required to implement large-scale workforce reductions may have their contribution rate reduced to 1.6% (a 20% reduction from the 2% rate).

Quantitative conditions: Reduction of 30 or more employees (small enterprises) to more than 100 employees (large enterprises).

Applicable period: Maximum of **06 months**.

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4. Additional condition for suspension of contributions for up to 12 months

Applicable to enterprises facing force majeure risks or undergoing technological restructuring.

Key condition: Production is suspended for more than 30 days and **more than 50% of employees** are required to take temporary leave from work.

5. Guidance on transparent cost accounting

Trade union fund contributions are sourced from the enterprise's financial resources and **directly recorded as production and business expenses for the relevant period.**

Value for enterprises: This provides a solid legal basis for accountants to recognize the expense as a reasonable expense when finalizing Corporate Income Tax (CIT).

6. Stricter penalties and recovery measures

Penalty: From **18% – 20%** of the total amount of late or evaded contributions.

Consequences: In addition to the administrative fine (up to VND 75 million), the enterprise is required to pay the full principal amount and will be subject to recovery of the entire outstanding contribution amount.

EFFECTIVE DATE

Decree No. 105/2026/ND-CP officially takes effect from **May 16, 2026**. From this date, the regulations on the payment, exemption, and reduction of trade union fund contributions shall be applied in accordance with the new provisions above, replacing Decree No. 191/2013/ND-CP.

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Official Letter No. 7077/NBI-QLDN3 dated May 26, 2026, issued by the Ninh Binh Provincial Tax Department regarding the personal income tax exemption for night-shift wages

According to the official letter, salaries and wages paid by the Company to employees for nighttime work in accordance with Article 106 of the Labor Code (nighttime working hours are from 10:00 p.m. to 6:00 a.m. the following day) **are considered tax-exempt income for personal income tax purposes** in accordance with Article 4 of the Law on Personal Income Tax dated December 10, 2025.

Salaries and wages paid by the Company for nighttime work **outside the above-mentioned hours and which do not constitute overtime pay as prescribed by law** are **not** considered tax-exempt income under Article 4 of the Law on Personal Income Tax dated December 10, 2025.

In determining nighttime working hours and overtime hours, the Company is requested to refer to the relevant legal regulations for implementation.

As of now, Law No. 109/2025/QH15 on Personal Income Tax has not yet been supplemented by a Government decree or implementing guidance. Once the Government issues the relevant decree and implementing guidance, the Tax Authority will promptly provide information and guidance so that the Company and taxpayers in the area are aware of and comply with the applicable regulations.

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





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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