



VINA BOOKKEEPING CO., LTD

Company Incorporation | Accounting | Tax | Payroll | Advisory

NEWSLETTER IN AUGUST 2026

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Decree No. 245/2026/ND-CP on the Extension of Tax Payment Deadlines for 2026

On 27 June 2026, the Government issued Decree No. 245/2026/ND-CP stipulating the extension of tax payment deadlines for Value-Added Tax (VAT), Corporate Income Tax (CIT), Personal Income Tax (PIT), and land rental fees in 2026.

Some notable provisions of the Decree are as follows:

(i) Applicable entities

Enterprises, organizations, households, individuals, household businesses, and individual businesses engaged in production and business **activities in the economic sectors and fields specified in Appendix I** attached to the Decree (43 sectors).

Small and micro enterprises as defined under the Law on Support for Small and Medium-sized Enterprises 2017 and Decree No. 80/2021/ND-CP dated 26 August 2021 of the Government.

The scope also includes **branches and dependent units** that separately declare VAT and CIT with their directly managing tax authorities.

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Decree No. 245/2026/ND-CP on the Extension of Tax Payment Deadlines for 2026

(ii) Extension period

1. Value-Added Tax (VAT) (*excluding import VAT*):

May 2026: until **20 November 2026**

June, July, August, September 2026: until **21 December 2026**

Q2/2026: until **2 November 2026**

Q3/2026: until **30 December 2026**

2. Provisional Corporate Income Tax (CIT):

Q2/2026: until **2 November 2026**

Q3/2026: until **30 December 2026**

3. Personal Income Tax (PIT) of household businesses and individual businesses:

May 2026: until **20 November 2026**

June, July, August, September 2026: until **21 December 2026**

Q2/2026: until **2 November 2026**

Q3/2026: until **30 December 2026**

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4. Land rental fees:

Extension of **50%** of the land rental fee payable for the first payment period of 2026 until **2 Nov 2026**

This applies only to taxpayers who are directly leasing land from the State under a Decision or Contract, with annual land rental payments.

(iii) Documentation and procedures

Taxpayers shall submit their tax returns as prescribed and submit a **Request for Extension** using the Form provided in Appendix II attached to Decree No. 245/2026/ND-CP.

The Request for Extension shall be submitted **once** for all eligible tax periods subject to the extension, either electronically, in person, or by post. The deadline for submission is **2 November 2026**.

No late payment interest shall be charged on the extended tax and land rental amounts during the extension period.

(iv) Effective date

This Decree takes effect **from the date of issuance (27 June 2026) through 30 December 2026**.

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Official Letter No. 2231/CST-TN dated 31 July 2026 introducing Decree No. 253/2026/ND-CP and Circular No. 87/2026/TT-BTC on Personal Income Tax (PIT)

Official Letter No. 2231/CST-TN dated 31 July 2026 of the Department of Tax, Fee and Charge Policy Management and Supervision (Ministry of Finance) introduces several new provisions of Decree No. 253/2026/ND-CP and Circular No. 87/2026/TT-BTC guiding the implementation of Law on Personal Income Tax No. 109/2025/QH15 (both issued on 30 June 2026).

Some notable provisions are as follows:

1. Regarding new deductions for medical and education – training expenses:

Taxpayers are entitled to additional deductions (in addition to the existing family circumstance-based deductions) of up to VND 23 million/year for medical examination and treatment expenses **at domestic healthcare facilities covered by the list of services covered by health insurance**, and up to VND 24 million/year for domestic education – training expenses, applicable to themselves and their dependents.

Conditions for application: valid invoices and supporting documents are required (for medical expenses, an additional Medical Examination and Treatment Expense Statement is required); the expenses must not be covered by other sources (insurance, the state budget, sponsorships, etc.).

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Official Letter No. 2231/CST-TN dated 31 July 2026 introducing Decree No. 253/2026/ND-CP and Circular No. 87/2026/TT-BTC on Personal Income Tax (PIT)

2. Regarding deductions and thresholds related to dependents:

The income threshold used to determine whether an individual qualifies as a dependent for whom the taxpayer is entitled to a family circumstance-based deduction is increased from VND 1 million to VND 3 million/month (under Circular No. 87/2026/TT-BTC).

The deadline for registering dependents is before 31 December of the tax year and applies consistently to subsequent years if there are no changes.

3. Regarding withholding and provisional tax payment thresholds:

The income threshold subject to the 10% withholding rate for individuals who do not sign an employment contract or sign an employment contract of less than 3 months is increased from VND 2 million to VND 5 million per payment.

The threshold for occasional income not subject to tax finalization is increased from VND 10 million to VND 15 million/month (on average).

The deductible amount of contributions to supplementary pension insurance, voluntary pension insurance, and life insurance when determining taxable income is increased from VND 1 million to VND 3 million/month/person.

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Official Letter No. 2231/CST-TN dated 31 July 2026 introducing Decree No. 253/2026/ND-CP and Circular No. 87/2026/TT-BTC on Personal Income Tax (PIT)

4. Regarding the conversion of taxable income:

Income denominated in foreign currency shall be converted into VND using the commercial bank's buying exchange rate (where the individual or the payer maintains an account) at the time the income arises; if no account is maintained in Vietnam, the central VND/USD exchange rate or the cross exchange rate between VND and other foreign currencies published on the State Bank of Vietnam's electronic portal at the time the income arises shall apply.

5. Effective date:

Decree No. 253/2026/ND-CP and Circular No. 87/2026/TT-BTC take effect from 1 July 2026;

The regulations on meal allowances for mid-shift and lunch meals also apply from 1 July 2026.

The provisions relating to income from business activities, salaries, and wages of resident individuals shall apply from the 2026 tax year.

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Official Letter No. 5746/CT-CS dated 10 August 2026 issued by the Tax Department introducing several new provisions of Circular No. 89/2026/TT-BTC detailing certain articles of the Law on Tax Administration.

Official Letter No. 5746/CT-CS dated 10 August 2026 of the Tax Department introduces several new provisions of Circular No. 89/2026/TT-BTC dated 30 June 2026 of the Ministry of Finance detailing certain provisions of the Law on Tax Administration and Decree No. 252/2026/ND-CP detailing certain provisions and measures for the organization and implementation of the Law on Tax Administration (replacing Circular No. 80/2021/TT-BTC). Some notable provisions are as follows:

1. Regarding Value-Added Tax declaration:

In cases where the revenue in the calendar year in which the taxpayer newly commenced operations or business exceeds VND 50 billion (including cases where operations or business activities are conducted for less than 12 months), the taxpayer shall declare VAT on a monthly basis from the calendar year immediately following the year in which operations or business activities commenced.

Several criteria on Forms 01/GTGT, 03/GTGT, and 04/GTGT have been amended and supplemented; Appendix 01-8/GTGT on information for requesting a VAT refund has been added to the tax declaration dossier.

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Official Letter No. 5746/CT-CS dated 10 August 2026 issued by the Tax Department introducing several new provisions of Circular No. 89/2026/TT-BTC detailing certain articles of the Law on Tax Administration.

2. Regarding Corporate Income Tax declaration:

The cases requiring CIT finalization have been amended: the requirement for separated organizations and enterprises to finalize CIT at the time of separation has been removed; the provision exempting enterprises undergoing a change in legal form from finalizing CIT up to the time of conversion has also been removed (as under the Law on Enterprises, the converted enterprise automatically inherits all rights and obligations of the enterprise being converted).

Separate the Country-by-Country Report (CbCR) from the CIT finalization tax return dossier because they have different submission deadlines (CIT finalization: the last day of the 3rd month following the end of the fiscal year; Country-by-Country Report: 12 months after the end of the fiscal year of the Ultimate Parent Entity).

3. Regarding Personal Income Tax (PIT) declaration:

The monthly tax declaration period for income from salaries and wages is abolished; income-paying organizations and individuals and individuals making direct tax declarations are required to declare PIT on a quarterly basis only (applicable to both Form 05/KK-TNCN and Form 02/KK-TNCN).

Regarding PIT tax allocation: income-paying organizations and individuals may proactively choose to declare PIT centrally at their head office (self-determining the tax payable for each business location and dependent unit) or declare PIT separately for each business location and dependent unit.

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Official Letter No. 5746/CT-CS dated 10 August 2026 issued by the Tax Department introducing several new provisions of Circular No. 89/2026/TT-BTC detailing certain articles of the Law on Tax Administration.

4. Regarding tax refund procedures:

The VAT refund dossier for exports is simplified to include only the VAT return Form 01/GTGT with the refund request amount declared and the VAT refund request appendix Form 01-8/GTGT (previously, taxpayers were required to submit the Refund Request Form 01/HT, the Invoice and Supporting Document List Form 01-1/HT, and the Customs Declaration List Form 01-2/HT).

5. Effective date:

Circular No. 89/2026/TT-BTC takes effect from 1 July 2026.

For tax declaration dossiers relating to tax periods before 1 July 2026, taxpayers shall use the forms applicable before the effective date of this Circular.

The implementation of all forms of electronic transactions in the field of tax administration shall be carried out according to the roadmap of the Tax Authority.

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Official Letter No. 2703/VLO-DLDN3 dated 12 August 2026 of the Vinh Long Provincial Tax Department providing guidance on the declaration of input Value-Added Tax (VAT).

On 12 August 2026, the Vinh Long Provincial Tax Department issued Official Letter No. 2703/VLO-DLDN3 providing guidance on the declaration of input VAT. According to the Official Letter, the declaration of input VAT invoices arising during the period and VAT refund procedures are carried out as follows:

1. In case errors or omissions are identified in the input VAT previously declared and claimed as a credit

As of 1 July 2026, if the Company identifies **an electronic invoice** with an incorrect or omitted amount of input VAT that was declared and claimed as a credit in the July 2025 tax declaration period, the Company shall **declare the adjustment in [37] or [38] of the month or quarter in which the error or omission is identified**, provided that the tax declaration is made in the month or quarter in which the incorrect or omitted input VAT arises and the error or omission reduces the amount of tax payable or only increases or decreases the amount of VAT creditable and carried forward to the subsequent period **(without having to submit a supplementary tax declaration dossier)**.

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Official Letter No. 2703/VLO-DLDN3 dated 12 August 2026 of the Vinh Long Provincial Tax Department providing guidance on the declaration of input Value-Added Tax (VAT).

2. In case of deferred or installment purchases without non-cash payment documents

In case the Company has declared VAT on goods purchased on a deferred or installment payment basis, with the value of the purchased goods or services of VND 5 million or more, but does not have non-cash payment documents when the payment deadline under the contract or contract appendix has expired, the Company shall:

+ Declare and **adjust** the deductible input VAT downward for the portion of the value of goods without non-cash payment documents in **[37] for the tax period in which the payment obligation arises under** the contract or contract appendix;

+ Trường hợp sau khi điều chỉnh, Công ty **có chứng từ thanh toán không dùng tiền mặt** thì Công ty được kê khai, khấu trừ số thuế GTGT đầu vào đối với phần giá trị hàng hóa có chứng từ thanh toán không dùng tiền mặt **vào chỉ tiêu [38] kỳ tính thuế có chứng từ thanh toán** không dùng tiền mặt.

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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