DAI TIN AUDITING COMPANY LIMITED

LEGAL NEWSLETTER
JUNE 2026

MAIN CONTENTS

A. NEW LEGAL DOCUMENT

1. Decree No. 144/2026/ND-CP dated May 5, 2026 of the Government, amending and supplementing a number of articles of the Government's Decree No. 181/2025/ND-CP on detailed guidance for the implementation of certain provisions of the Law on Value-Added Tax, which revises non-cash payment requirements applicable to deferred and installment payments

Issuing date: May 5, 2026

Effective date: June 20, 2026

On May 5, 2026, the Government issued Decree No. 144/2026/ND-CP, amending and supplementing certain provisions of Decree No. 181/2025/ND-CP, which provides detailed guidance for the implementation of the Law on Value-Added Tax.

In accordance with Decree No.144/2026/ND-CP, a new revision to the regulation on non-cash payment documents in specific circumstances is introduced. In particular:

For goods and services purchased under deferred payment or installment arrangements with a value of VND 5 million or more, business establishment may claim input VAT deductions based on the written contract, VAT invoice, and non-cash payment vouchers for such deferred or installment purchases.

Where no non-cash payment document is available because the payment due date under the contract or contract annex has not yet arrived, the business establishment is still entitled to deduct input VAT.

Where the payment due date has arrived, but business establishment fails to provide non-cash payment documents, they must declare and make a downward adjustment to the deductible input VAT in respect of amounts for which payment document is unavailable. The adjustment must be made in the tax period in which the payment obligation arises under the contract or contract annex.

Where non-cash payment documents are subsequently obtained after the adjustment, the business establishment may make a declaration and re-claim the corresponding amount of input VAT in the tax period in which the non-cash payment documents are available.

2. *Decree No. 245/2026/ND-CP on extension of tax and land rental in 2026*

Issuing date: June 27, 2026

Effective date: June 27, 2026

Extension of deadlines for tax and land rental in 2026

On June 27, 2026, the Government promulgated Decree No. 245/2026/ND-CP extending deadlines for payment of value-added tax (VAT), corporate income tax (CIT), personal income tax (PIT), and land rental in 2026, effective as of its date of issuance until the end of December 30, 2026.

The Decree applies to enterprises, organizations, households, individuals, household and individual businesses entities operating in the economic sectors and fields as stipulated in Appendix I attached to this Decree. Subjects of application also cover small and micro enterprises as defined under the Law on Support for small and medium-sized enterprises.

- Extension of tax payment deadlines

The maximum extension period for the payment of value-added tax (VAT) and personal income tax (PIT) is five months. Specifically, May 2026 tax period is extended to November 20, 2026; June - September 2026 tax periods are extended to December 21, 2026; Q2/2026 tax period is extended to November 2, 2026; Q3/2026 tax period is extended to December 30, 2026.

- Extension of corporate income tax (CIT) and land rental

Q2/2026 provisional CIT payment is extended for 3 months, to November 2, 2026; Q3/2026 provisional CIT payment is extended for 2 months, to December 30, 2026. For land rental, 50% of the amount payable in 2026 is granted a five-month extension, to November 2, 2026.

- Procedures for payment extension

Taxpayers must submit a written request for tax payment and land rental extension to their directly managing tax authority, either electronically, in person, or via postal service. The deadline for submission is no later than November 2, 2026. Requests submitted after this date will not be eligible for extension.

- Handling of late payment

During the extension term, no late payment interest will be charged on the deferred tax and land rent amounts. If the system has already calculated late payment interest, tax authorities will adjust and cancel such amounts for the extension period.

B. LEGAL GUIDANCE

1. *Official Letter No. 3870/CT-CS of the Department of Taxation on performing country-by-country reporting obligations*

The Department of Taxation hereby notifies and provides instructions as follows:

1. Provide information on the effectiveness of the Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports (CbC MCAA) with respect to Vietnam, together with the list of countries and territories that have established effective CbC reporting exchange relationships with Vietnam, as specified in the Appendix attached to this Official Letter.

2. For cases where taxpayers in Vietnam have an ultimate parent company abroad that is required to file a CbC report under the laws of its jurisdiction, and where such jurisdiction has an effective CbC exchange relationship with countries and territories under the CbC MCAA as prescribed in section 1 of this Official Letter, the Vietnamese tax authorities shall receive the CbC reports through the automatic information exchange mechanism in accordance with international tax agreements to which Vietnam is a signatory. In these cases, the tax authorities will not accept CbC reports submitted directly by taxpayers in paper form or by other means.

2. *Official Letter No. 663/TCS5-NVDTPC of the Dong Thap commune - level Tax Office No.5 on promoting compliance with laws on accounting and tax and preventing the practice of maintaining two or more sets of accounting systems*

Recommendations from the tax authorities

a. Recommendations for enterprises and household businesses:

- Review the accounting system: Proactively review and inspect the entity's entire accounting system, books, vouchers, and financial statements.

Promptly detect and correct errors to ensure data's accuracy, truthfulness, and legality before tax authorities conduct inspections or audits.

- Apply accounting regime applicable to entity type : Business households follows Circular No. 152/2025/TT-BTC ; enterprises follows Circular No. 132/2018/TT-BTC, Circular No. 133/2016/TT-BTC, or Circular No. 99/2025/TT-BTC.

- Use compliance-supporting technology: Select and use accounting software, sales management software, and e-invoice solutions that are capable of synchronizing data, maintaining an audit trail of modifications, and generating alerts for unusual activities.

Under no circumstances should the enterprise use, or request software providers to develop, features intended to conceal tax obligations or create dual accounting records.

- Limit cash transactions: Strengthening the implementation of non-cash payments via banks or legitimate electronic payment channels.

This thereby enhances transparency of economic transactions and facilitates reconciliation and inspection by tax authorities.

b. Recommendations for intermediaries (tax agents, software and e-invoice solution providers):

- Software providers must not design, promote, or support configurations that allow users to generate inconsistent accounting records for tax evasion purposes.

- Tax agents, accounting and audit firms must adhere to professional standards and must not assist in or participate in committing tax fraud.

3. *Official Letter No. 2335/TCS13-NVDTPC of the Thanh Hoa commune – level Tax Office No. 13 on promoting compliance with laws on accounting and tax and preventing the practice of maintaining two or more sets of accounting systems for revenue concealment and tax evasion purposes*

Legal consequences:

The practice of maintaining two or more sets of accounting systems is strictly prohibited by law. Depending on the intent (e.g., concealing revenue, evading tax) and the severity of the consequences, violators including enterprises, organizations, household businesses, and individual businesses may be subject to criminal prosecution or severe administrative sanctions. Specifically:

- Administrative penalties in the fields of taxation and accounting;

- Recovery of underpaid taxes and imposition of late payment interest in accordance with regulations;

- Criminal prosecution for serious violations in accordance with the law. Recommendations from the tax authority:

- Taxpayers should proactively review and standardize their accounting systems to ensure complete and truthful recording of transactions; Accounting software should be used solely for legitimate business purposes. Functions such as data creation, backup, restoration, and analysis are legitimate operational needs;

however, they must not be misused to create or maintain inconsistent accounting data systems for the purpose of concealing tax liabilities;

- Ensure accounting data, invoices, vouchers, and payment records are consistent, reconcilable, and explainable under legal requirements;

- Properly retain and manage accounting vouchers and records in compliance with legal requirements to facilitate inspection and reconciliation when necessary.

- Reduce reliance on cash in purchase/sale transactions;

- Select accounting and e-invoice software capable of data connection and synchronization;

- Proactively conduct self-reviews and correct errors before a tax inspection carried out by the tax authority;

- Foster a culture of compliance within enterprises and household businesses.

4. *Official Letter No. 8970/HYE-QLDN1 guiding the implementation of VAT declaration for branches*

Where a company (headquartered in Dong Nai Province) establishes a branch in Hung Yen Province (dependent accounting), the branch's tax obligations shall be as follows:

Where the dependent unit (branch) engages in business activities but does not maintain complete accounting records for output and input VAT, the head office shall declare and submit the VAT returns covering both the company and its out-of-province branch to the tax authority directly managing the head office in accordance with Clause 1, Article 11 of the Government's Decree No. 126/2020/ND-CP.

Where the dependent unit (branch) directly sells goods, issues invoices registered by the branch or by the taxpayer with the tax authority managing the branch and maintains complete accounting records for output and input VAT, the branch shall declare and pay VAT to the tax authority directly managing the branch in accordance with Clause 4, Article 13 of the Ministry of Finance's Circular No. 80/2021/TT-BTC.

Where the company undertakes an investment project eligible for a VAT refund in provinces or cities other than that in which its headquarters is located and assigns the branch to directly implement and manage the investment project, the branch shall prepare and submit a separate VAT declaration dossier for each investment project at the location where the project is implemented.

C. ADDITIONAL POINTS

1. *Official Letter No. 3896/CT-CS of the Department of Taxation on corporate income tax policy under Decree No. 20/2026/ND-CP*

Where foreign-invested enterprises are established and registered under Vietnamese law, granted their first enterprise registration ccertificate, and meeting the criteria for small and medium-sized enterprises as stipulated by the Law on Support for small and medium-sized enterprises and Decree No. 80/2021/NĐ-CP, shall be entitled to a three-year corporate income tax (CIT) exemption from the date of issuance of their first registration certificate, provided they do not fall under the exclusion cases specified at Point b, Clause 3, Article 7 of Decree No. 20/2026/ND-CP. The CIT exemption shall not be applied to income categories listed in Clause 3, Article 18 of the Law on Corporate Income Tax No. 67/2025/QH15.

2. *Official Letter No. 10513/DON-QLDN1 dated June 12, 2026, on using digital signatures on adjustment and replacement records for e-invoices*

Where companies apply digital signatures on agreements relating to the adjustment or replacement of electronic invoices, such records must comply with the provisions of the National Assembly's Law on E-transactions No. 20/2023/QH15 dated June 22, 2023 and other relevant regulations. Companies shall bear full legal responsibility for the accuracy, truthfulness, and completeness of tax dossiers and documents submitted to tax authorities

during tax administration procedures, as stipulated in Clause 2, Article 17 of the National Assembly's Law on Tax Administration No. 38/2019/QH14 dated June 13, 2019 (as amended and supplemented by Clause 4, Article 6 of Law No. 56/2024/QH15 dated November 29, 2024).

3. *Official Letter No. 7889/NBI-QLDN3 dated June 17, 2026 guiding the calculation of PIT for employees after termination of labor contracts*

The time of determination of taxable income from salaries and wages shall be the time when the employer pays salaries and wages to the employee.

Companies shall apply PIT withholding according to the progressive tax schedule by bracket in cases specified under Subpoint b2, Point b, Clause 1, Article 25 of the Ministry of Finance's Circular No. 111/2013/TT-BTC dated August 15, 2013.

Where a company pay income from salaries, wages and amounts of similar nature to resident individuals who had signed labor contracts with a term of three (03) months or more, at a time after the contract has been terminated, and the total payment is VND 2,000,000 or more per payment, then the company must withhold PIT at the rate of 10% on the income before making income payments to individuals.

Where an employee has only this single source of income subject to the above-mentioned withholding tax rate but estimates that their total taxable income after family circumstance-based deductions does not reach the taxable threshold, the employee may submit a written commitment to the company, which serves as the basis for the company to temporarily refrain from withholding personal income tax.

Dai Tin Auditing Company Limited is a professional auditing and financial consulting organization, providing high quality services including: auditing, accounting, financial consulting, investment consulting, M&A consulting, tax consulting and training.

Dai Tin Auditing Company Limited was established and is operated by a team of founders and dedicated experts in auditing, accounting, finance, and management with many years of experience holding managerial positions in leading companies both domestically and internationally. This enables Dai Tin to build a high-caliber workforce and provide clients with services tailored to Vietnam while still meeting international quality standards.

Contact Information

DAI TIN AUDITING COMPANY LIMITED

Auditing, Accounting, Finance, Tax Consulti ng, and Transfer Pricing Services

Office : 622/3 Cong Hoa, Tan Binh Ward, HCMC

Headquarters : 750/1/15 Nguyen Kiem, Duc Nhuan Ward, HCMC

Phone : 0283 500 4494 **Web:** www.kiemtoandaitin.com

Email : langtat@kiemtoandaitin.com

If your company requires detailed consultation, please contact our Consulting Department at the phone number provided below:

Mr. Lang – Sales Director (Chinese) – 0908 608 955

Ms. My – Sales Executive (Chinese) – 0522 023 336

Ms. Trang – Sales Executive (Chinese) – 0326 742 070