DAI TIN AUDITING COMPANY LIMITED



LEGAL NEWSLETTER
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A. NEW LEGAL DOCUMENTS

1. Decree No. 357/2026/ND-CP on the management and utilization of proceeds derived from restructuring of state capital in enterprises and public non-business units

Issuing date: September 15, 2026

Effective date: November 1, 2026



On September 15 2026, the Government promulgated Decree No. 357/2026/ND-CP on the management and utilization of proceeds generated from the restructuring of state capital in enterprises and the equitization (conversion into joint-stock companies) of public non-business units.

Accordingly, the principles governing the management and utilization of proceeds derived from the restructuring of state capital in enterprises and public non-business units are prescribed as follows:

(1) Revenues generated from the restructuring of enterprises and public non-business units must be remitted fully and promptly to the state budget in accordance with the laws governing the equitization of public non-business units, regulations on the restructuring of state capital in enterprises, and the provisions of this Decree.

Proceeds arising from the restructuring of centrally managed enterprises and public non-business units shall be remitted to the central state budget (including proceeds derived from the settlement of debts and excluded assets that are not included in the enterprise or public non-business unit valuation and have been transferred to the Vietnam Debt and Asset Trading Corporation (DATC) in

accordance with the regulations on the restructuring of state capital in enterprises and the equitization of public non-business units).

Proceeds arising from the restructuring of locally managed enterprises and public non-business units shall be remitted to the local state budget.

Tax authorities shall be responsible for administering and collecting such revenues in accordance with regulations of the law on state budget, the law on tax administration, and the provisions of this Decree.

(2) The revenues prescribed in Clause 1, Article 6 of this Decree shall be fully consolidated into the state budget and allocated for state capital investment in enterprises, as well as for investment in key and strategically important national and local infrastructure projects in accordance with Clause 2, Article 7 of this Decree.

In particular, the entirety of proceeds generated from the equitization process and the divestment of state capital in enterprises may be utilized for state capital investment in large-scale, financially robust enterprises that play a leading and catalytic role in strategic sectors and key industries of the national economy.

(3) Recurrent expenditures and development investment expenditures prescribed under this Decree shall be financed by the central budget or local budgets, respectively, for centrally managed and locally managed enterprises and public non-business units, in accordance with the prevailing state budget decentralization regulations.

2. Decree No. 399/2026/ND-CP prescribing minimum wage levels for employees working under employment contracts

Issuing date: November 2, 2026

Effective date: January 1, 2027

New minimum wage levels applicable to employees from 2027



On November 2, 2026, the Government issued Decree No. 399/2026/ND-CP stipulating minimum wage levels applicable to employees working under employment contracts. The Decree shall take effect from January 1, 2027.

This Decree applies to employees working under employment contracts and employers as defined under the Labor Code, including enterprises, agencies, organizations, cooperatives, households, and individuals employing labor, as well as other relevant agencies, organizations, and individuals.

- Regional minimum wage levels

The Decree prescribes the regional monthly and hourly minimum wage levels as follows:

Region I: 5,700,000 VND/month và 27,400 VND/hour.

Region II: 5,080,000 VND/month và 24,400 VND/hour.

Region III: 4,450,000 VND/month và 21,400 VND/hour.

Region IV: 4,040,000 VND/month và 19,400 VND/hour.

- Classification of wage regions

The list of geographical areas subject to the respective regional minimum wage levels is elaborated in the Appendix issued together with the Decree. The applicable

wage region shall be determined based on the location where the employer operates. Where minimum wage rates differ among localities, the highest applicable minimum wage rate shall prevail.

- Application of minimum wage levels

The monthly and hourly minimum wage levels shall serve as the basis for negotiating and paying wages to employees, ensuring that agreed and paid wages are not lower than the prescribed minimum wage levels. For other forms of remuneration, including weekly, daily piece-rate, or lump-sum wages, the equivalent wage must not be lower than the applicable monthly or hourly minimum wage level prescribed by the Decree.

This Decree supersedes Decree No. 293/2025/ND-CP and requires employers to review and amend labor agreements and employment contract provisions, where necessary, to ensure compliance with the new regulations. At the same time, employers are prohibited from abolishing or reducing existing benefits and entitlements that are more favorable to employees.

3. Circular No. 09/2026/TT-KTNN of the State Audit Office of Vietnam on prescribing audit documentation and archival retention regime

Issuing date: September 15, 2026

Effective date: November 1, 2026

Regulations on audit documentation of the State Audit Office of Vietnam



Audit Report

On September 15, 2026, the State Audit Office of Vietnam issued Circular No. 09/2026/TT-KTNN, prescribing the audit records list, procedures for submission to archives, preservation, access, and

destruction of audit documentation. This Circular shall be effective as of November 1, 2026.

This Circular applies to units affiliated with the State Audit Office of Vietnam and to agencies, organizations, and individuals involved in state audit activities.

- Audit documentation categories

The audit documentation list comprises general audit files of the Audit Delegation, detailed audit working papers and files maintained by Audit Teams, files for monitoring and reviewing the implementation of audit conclusions and recommendations, files relating to the settlement of complaints, petitions, and legal actions arising in connection with audit activities, and audit quality control files.

- Submission and archival for audit documentation

Each Audit Delegation is required to compile a complete set of audit documentation and maintain it on an audit-year basis. Files relating to the monitoring and follow-up of the implementation of audit conclusions and recommendations shall be established and archived by year of implementation. The deadline for preparing the audit file index and submitting audit documentation for archival storage is 45 days from the issuance date of the Audit Report. Audit records must be securely maintained, kept confidential, and organized in a systematic manner.

- Preservation and use of audit documentation

Audit documentation must be maintained in a complete, secure, confidential, and readily manageable manner. The retention period for audit documentation shall comply with the regulations governing retention periods applicable to records and documents in the field of state audit. Individuals and entities authorized to access

and use audit documentation must comply with applicable laws as well as the Records and Archives Management Regulations of the State Audit Office of Vietnam.

- Destruction of audit documentation

Upon expiration of the applicable retention period, audit documentation shall be destroyed in accordance with the provisions of law and the Records and Archives Management Regulations of the State Audit Office of Vietnam, unless otherwise required by a decision of a competent state authority. The procedures for the destruction of audit documentation shall be carried out in accordance with regulations promulgated by the State Audit Office of Vietnam.

- Documentation classified as state secrets

The submission, archival retention, preservation, utilization, and destruction of audit documentation classified under the state secrets list shall be conducted in adherence to the regulations of the State Audit Office of Vietnam and other relevant legal provisions. Where an audit file contains documents classified as state secrets, only those specific documents shall be subject to the legal regulations on the protection of state secrets.



B. LEGAL GUIDANCE

1. Official Letter No. 23897/CHQ-GSQL on customs procedures, management and supervision of goods entering and exiting bonded warehouses

1. Principles governing customs procedures, customs inspection, and customs supervision:



Pursuant to the Law on Customs and Decree No. 08/2015/ND-CP dated January 21, 2015, as amended and supplemented by Decree No. 167/2025/ND-CP dated June 30, 2025 of the Government, goods owners or their authorized representatives are permitted to carry out activities such as reinforcement, splitting, repackaging, and packing of goods stored in bonded warehouses. Goods brought into a bonded warehouse for the purpose of reinforcement, packaging, or repackaging for use within the bonded warehouse are subject to customs procedures, customs inspection and supervision in compliance with applicable laws.

2. Customs management of goods entering and exiting bonded warehouse:

a) For goods imported from overseas into a bonded warehouse: Customs procedures shall be conducted in accordance with Clause 1, Article 91 of Circular No. 38/2015/TT-BTC dated March 25, 2015, as amended and supplemented by Circular No. 39/2018/TT-BTC dated April 20, 2018 of the Minister of Finance.

b) For goods transported from the domestic market into a bonded warehouse: Customs procedures shall be conducted in accordance with Clause 2, Article 91 of Circular No. 38/2015/TT-BTC dated March 25 2015, as amended and supplemented by Circular No. 39/2018/TT-BTC dated April 20, 2018 of the Minister of Finance;

Where an enterprise elects not to carry out customs procedures, a specific notification must be provided to the customs authority responsible for the management of the bonded warehouse as prescribed in Article 86 of Decree No. 08/2015/ND-CP dated January 21, 2015, as amended and supplemented by Decree No. 167/2025/ND-CP dated June 30, 2025 of the Government.

c) For goods exiting a bonded warehouse for exportation abroad: A separate customs transit declaration must be lodged in accordance with Article 51 of Circular No. 38/2015/TT-BTC dated March 25, 2015, as amended and supplemented by the Minister of Finance's Circular No. 39/2018/TT-BTC dated April 20, 2018 and Circular No. 121/2025/TT-BTC dated December 18, 2025. Where the customs declaration form does not provide sufficient space to declare detailed information relating to the goods, the customs declarant is required to submit an additional Detailed List of Goods under Separate Customs Transit Declaration as stipulated.

c.1) Where only a portion of the quantity previously admitted into a bonded warehouse is exported, the enterprise shall prepare a Goods Issue Note in accordance with Point a.1, Clause 3, Article 91 of Circular No. 38/2015/TT-BTC dated March 25, 2015, as amended and supplemented by Circular No. 39/2018/TT-BTC dated April 20, 2018 and Circular No. 121/2025/TT-BTC dated December 18, 2025 of the Minister of Finance;

c.2) Where a shipment exported from a bonded warehouse relates to multiple bonded warehouse import declarations of the same enterprise, the quantity withdrawn corresponding to each bonded warehouse import declaration must be clearly specified on the Goods Issue Note, ensuring that details of goods exported from the warehouse are fully updated in the management system and transmitted to the customs authority as prescribed.

d) Where goods are damaged during storage or use in a bonded warehouse and there is a need for destruction, the destruction process shall be carried out in accordance with Clause 4, Article 86 of Decree No. 08/2015/ND-CP dated January 21, 2015, as amended and supplemented by the Government's Decree No. 167/2025/ND-CP dated June 30, 2025.

2. Official Letter No. 21511/DON-QLDN1 of Dong Nai Tax Office on guidance for declaration and payment of out-of-province VAT



Where an enterprise enters into a construction, installation, or engineering contract (including materials and equipment supplied together therewith, provided that such activities fall within the scope of construction activities under the regulations on the Vietnam Standard Industrial Classification and relevant specialized legislation) and performs such contract in a province or centrally governed city other than that in which its head office is located, the enterprise shall declare and allocate VAT in accordance with Clause 2, Article 15 of Decree No. 252/2026/ND-CP dated June 30, 2026 of the Government and Clause 3, Article 19 of Circular No. 89/2026/TT-BTC dated June 30, 2026 of the Ministry of Finance.

Where construction or installation activities are carried out in multiple provinces and centrally governed cities other than the locality in which the enterprise's head office is located, the enterprise shall, based on the provisions of Clause 2, Article 15 of Decree No. 252/2026/ND-CP and Clause 3, Article 19 of Circular No. 89/2026/TT-BTC, determine the applicable circumstances and the appropriate method for VAT allocation, tax declaration, and tax payment. The enterprise should also proactively liaise with the tax authority managing the locality in which the construction project is situated in order to obtain detailed guidance and support.

3. Official Letter No. 24259/CHQ-GSQL on addressing issues concerning supplementary labeling and parallel import of goods bearing the ® symbol on labels

1. Regarding supplementary labeling



Pursuant to Article 7 of Circular No. 11/2015/TT-BKHCN dated June 26, 2015 of the Minister of Science and Technology, as amended and supplemented by Circular No. 06/2024/TT-BKHCN, where the symbol ® is displayed on goods or their packaging, such use shall not be considered a violation as prescribed in Point b, Clause 1, Article 6 of Decree No. 99/2013/ND-CP, provided that the goods or packaging (including supplementary labels affixed to imported goods) contain truthful information reflecting the trademark protection status in Vietnam.

The information presented on supplementary labels is prescribed in Article 40 of Decree No. 37/2026/ND-CP dated January 23, 2026, elaborating on and implementation measures of certain articles of the Law on Product and Goods Quality.

2. Regarding parallel import

Article 125 of the Law on Intellectual Property 2005 (as amended by Clause 48, Article 1 of the Law on Intellectual Property 2022), stipulates circumstances in which intellectual property right holders are not entitled to prevent others from using industrial property objects.

Pursuant to Article 18 of Circular No. 11/2015/TT-BKHCN dated June 26, 2015, (as amended and supplemented by Circular No. 06/2024/TT-BKHCN dated September 30, 2024), the importation by organizations or individuals of products that have been lawfully placed on the domestic or foreign market by the industrial

property right holder, or by a party licensed to use such industrial property object including under a compulsory license, or by a prior user entitled under the Law on Intellectual Property, without the consent of the industrial property right holder (parallel import), shall not be deemed an act of infringement of industrial property rights and shall not be subject to administrative sanctions.

Accordingly, enterprises may conduct parallel imports of goods, provided that such goods satisfy and comply with all applicable legal requirements in relation to the importation of goods.



C. ADDITIONAL POINTS

1. *Official Letter No. 24092/CHQ-NVTHQ on import duty refunds for on-the-spot imported goods*



Where an on-the-spot importer has paid import duty on goods imported for business operations and subsequently uses such on-the-spot imported goods in the manufacture of export products, and such products are actually exported abroad or supplied to a non-tariff zone, the importer shall be entitled to a refund of the import duty already paid as prescribed under Article 36 of Decree No. 134/2016/ND-CP. The dossier, sequence, and procedures for claiming such tax refund shall be implemented in accordance with regulations of the law on tax administration.

2. *Official Letter No. 8340/CT-QLNT (2026) on corporate income tax incentives*



In principle, where an enterprise's investment project qualifies for CIT incentives on the basis of meeting the preferential geographical location conditions, the income eligible for CIT incentives shall be income arising from the business operations of the investment project carried out within the incentivized area, excluding income not entitled to tax incentives under the Law on CIT. Any income that is neither generated within the preferential investment area nor derived from the business operations of the investment project shall not be eligible for CIT incentives.

Effective from the tax period 2025, CIT incentives shall be subject to Law on Corporate Income Tax No. 67/2025/QH15 dated June 14, 2025, and the Government's Decree No. 320/2025/ND-CP dated December 15, 2025.

3. Official Letter No. 23949/CHQ-GSQL providing guidance on documentation evidencing the origin of exported goods for temporary re-importation for warranty, maintenance, and repair purposes



As stipulated in Clause 3, Article 16 of Decree No. 292/2026/ND-CP dated 22 July 2026 of the Government, in respect of goods manufactured by a trader and previously exported, the trader is permitted to temporarily re-import such goods for warranty, maintenance, repair, or replacement at the request of a foreign trader and subsequently re-export the goods to the foreign trader; the provision further prescribes the supporting documents required to be submitted in addition to the customs dossier where the goods temporarily re-imported under this clause are subject to import prohibition or temporary import suspension measures when carrying out temporary importation and re-exportation procedures.



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.

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