DAI TIN AUDITING COMPANY LIMITED



LEGAL NEWSLETTER
OCTOBER 2026

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A. NEW LEGAL DOCUMENTS

1. Decree No. 336/2026/ND-CP on administrative procedures for import and export of goods

Issuing date: August 22, 2026

Effective date: October 15, 2026

Implementation of administrative procedures for import and export under the National and ASEAN Single Window mechanisms



On August 22, 2026, the Government promulgated Decree No. 336/2026/ND-CP, stipulating the implementation of administrative procedures applicable to export, import, and transit goods, as well as transport means on exit, entry and transit under the National Single Window mechanism and the ASEAN Single Window mechanism. This Decree shall take effect from October 15, 2026.

The Decree applies to agencies, organizations, and individuals conducting administrative procedures related to goods and means of transport in import, export, and transit activities, as well as to entities providing digital signature certification services and relevant software solutions.

- National Single Window Portal

The National Single Window Portal is an integrated system designed to facilitate customs procedures and other administrative procedures concerning goods and means of transport. The Portal receives, processes, and exchanges information between competent authorities and declarants through electronic transactions.

- Principles of operation

The operation of the National Single Window Portal must comply with regulations on information security, ensuring accuracy, transparency, and user convenience.

- Administrative procedures via the National Single Window Portal

Declarants and processing authorities shall transmit information on administrative procedures to the National Single Window Portal. The Portal shall receive, process, and return processing outcomes to declarants and relevant authorities.

- Information management and security

The Department of Customs under the Ministry of Finance shall administer the National Single Window Portal, ensuring the security of information and data. Processing authorities and declarants are likewise responsible for safeguarding the confidentiality of information provided.

- Implementation of the ASEAN Single Window Mechanism

The exchange of information and electronic documents via the National Single Window Portal for the purpose of implementing the ASEAN Single Window mechanism must conform to international agreements to which Vietnam is a party. The exchanged information shall be utilized for customs clearance of goods and shared with relevant line ministries.

2. Decree No. 342/2026/ND-CP elaborating the Law on Commerce and the Law on Foreign Trade Management

Issuing date: September 3, 2026

Effective date: October 18, 2026

Elaboration of goods trading activities of foreign investors in Vietnam



On September 3, 2026, the Government issued Decree No. 342/2026/ND-CP, elaborating the Law on Commerce and the Law on Foreign Trade Management with respect to goods trading activities and activities directly related to the trading of goods by foreign investors and foreign-invested economic organizations in Vietnam. This Decree shall be effective from October 18, 2026.

This Decree is applicable to foreign investors, foreign-invested economic organizations, and agencies, organizations, and individuals engaged in goods trading activities in Vietnam.

- Rights and goods trading activities

The Decree specifies in detail the rights of foreign investors with respect to export, import, and distribution. The right to export means the right to purchase goods in Vietnam for export, while the right to import refers to the right to import goods from abroad into Vietnam for sale to traders with distribution rights. Distribution rights encompass wholesale, retail, and commercial franchising activities.

- Issuance of Business Licenses and Retail Establishment Licenses

The Decree provides clear provisions on the issuance of Business Licenses and Retail Establishment Licenses for foreign-invested economic organizations. A

Business License is required for activities such as retail distribution, importation, and provision of logistics services. A Retail Establishment License is granted for the opening of a retail establishment in Vietnam.

- Licensing conditions and criteria

Foreign investors must satisfy market access conditions and must have no overdue tax liabilities. Where no market access commitment has been made for the traded goods and services, investors must additionally meet criteria relating to consistency with sectoral development strategies and national security.

- Reporting regime and information retention

The Decree requires foreign-invested economic organizations to submit periodic reports on their trading activities. Licensing authorities are responsible for maintaining records and updating information into the national database.

- Suspension and termination of activities

The Decree also prescribes cases of temporary suspension and termination of trading activities, as well as conditions for revocation of Business Licenses and Retail Establishment Licenses. Foreign-invested economic organizations must comply with these provisions to maintain lawful operations in Vietnam.

3. Circular No. 128/2026/TT-BTC on customs management at Smart Border Gates

Issuing date: August 27, 2026

Effective date: October 15, 2026

Regulations on customs management at smart border gates



On August 27, 2026, the Ministry of Finance promulgated Circular No. 128/2026/TT-BTC, providing regulations on customs inspection, supervision, and management of exported, imported, and transit goods, as well as transport means operating within smart border gate areas. This Circular shall come into force as of October 15, 2026.

This Circular applies to organizations and individuals engaged in the export and import of goods, smart border gate operating enterprises, customs authorities, customs officers, and other organizations and individuals involved in customs management and supervision at smart border gates.

- Customs inspection and supervision at smart border gates

Smart border gate areas must be equipped with camera systems, electronic barriers, electronic weighbridges, and goods management systems, all of which are connected to the Customs Electronic Data Processing System. Goods and unmanned intelligent transport vehicles are subject to inspection and supervision in accordance with the regulations of Law on Customs.

- Goods management at smart border gates

Imported goods may be stored within smart border gate areas for a period of no more than 30 days. Beyond this period, if customs procedures have not been

completed, the cargo owner shall be subject to violation handling measures. Where exported and imported goods require a change of transport containers or repacking, such changes must be notified to the customs authority.

- Inspection and supervision of intelligent transport vehicles

Enterprises managing smart border gates must provide customs authorities with a list of unmanned intelligent transport vehicles. These vehicles are exempt from customs exit and entry procedures but remain subject to customs inspection and supervision.

- Handling of system incidents

In the event of a system malfunction, enterprises operating smart border gates must notify customs authorities. Customs authorities shall conduct direct supervision and, if necessary, provide information in paper form.

- Appendix: Information indicators

The Appendix enclosed with the Circular stipulates the information indicators to be exchanged between customs authorities and enterprises operating smart border gates, including details on intelligent transport vehicles, border gate codes, names of goods, weight, and customs clearance status.



B. LEGAL GUIDANCE

1. How does Official Letter No. 8293/TNI-QLDN1 address CIT obligations and CIT incentives upon the transfer of an investment project?

Regarding CIT incentives and tax obligations applicable to Project 1:



Where the Company transfers an investment project that is currently enjoying CIT incentives to another investor, the Company shall continue to be entitled to CIT incentives in respect of income generated from the project's business operations up to the date on which the transfer is completed, provided that the Company remain satisfying all applicable incentive conditions during the tax period.

The transferee investor shall be entitled to inherit the remaining CIT incentive tax rate and tax exemption and reduction period of the transferred project, provided that such investor continues to implement the project in accordance with its approved objectives and fully satisfies the incentive eligibility conditions stipulated in the original Investment Registration Certificate.

Regarding CIT incentives applicable to Project 2:

Where an Investment Registration Certificate is issued for Project 2 as a project independent from Project 1, and the project is implemented in the TMTC Industrial Park located within the Moc Bai Border-Gate Economic Zone, not formed through the division, separation, consolidation, conversion of enterprise type, or through the utilization of assets or business premises of the existing Project 1, Project 2 shall be regarded as a new investment project. Accordingly, Project 2 shall qualify for Corporate Income Tax incentives based on its investment location in accordance with Point a, Clause 3, Article 18 of Decree No. 320/2025/ND-CP. Income derived from

Project 2 shall be eligible for CIT incentives on an independent basis and shall not be subject to, or affected by, the remaining incentive period applicable to Project 1.

Where the Company transfers employees, machinery, equipment, or other assets from Project 1 to Project 2 prior to the transfer transaction, Project 2 would not be eligible for CIT incentives applicable to new investment projects pursuant to Clause 8, Article 23 of Decree No. 320/2025/ND-CP.

2. Official Letter No. 16148/BTC-DNTN of 2026 on expediting the processing of enterprise dissolution procedures issued by the Ministry of Finance

1. Where an enterprise submits a dissolution registration dossier



Pursuant to Clause 5 Article 64, Clause 2 Article 65 of Decree No. 168/2025/ND-CP, and Article 13 of Decree No. 296/2026/ND-CP, the provincial-level Business Registration Authority shall perform the following:

Process the enterprise dissolution registration dossier and transmit information regarding the enterprise's dissolution registration to the tax authority within one (01) working day from the date of receipt of the dossier.

Where the tax authority provides confirmation that the enterprise has fully discharged its tax obligations within the prescribed time limit, the provincial-level Business Registration Authority shall update the enterprise's legal status in the National Enterprise Registration Database to “Dissolved” within one (01) working day from the date of receipt of such confirmation.

Where no response is received from the tax authority within two (02) working days from the date on which the provincial-level Business Registration Authority transmits the relevant information, the provincial-level Business Registration

Authority shall update the enterprise's legal status in the National Enterprise Registration Database to "Dissolved" within one (01) working day upon the expiry of the aforesaid statutory period for the tax authority to provide its opinion.

2. Where an enterprise does not submit a dissolution registration dossier

Pursuant to Clause 6 Article 64 and Clause 3 Article 65 of Decree No. 168/2025/ND-CP, upon the expiry of 180 days from the date on which the provincial-level Business Registration Authority receives the enterprise's dissolution resolution or decision, or from the date on which the provincial-level Business Registration Authority publishes a notice on the National Business Registration Portal indicating that the enterprise is undergoing dissolution procedures, if no enterprise dissolution registration dossier, dossier for registration of termination of operation of branches, representative offices, and business locations, or written objection from the tax authority or any other relevant organization or individual has been received, the provincial-level Business Registration Authority shall update the enterprise's legal status to "Dissolved", and to "Operation Terminated" for the branch, representative office, and business location within one (01) working day from the expiry of the aforementioned 180-day period.

3. Coordination in the receipt and processing of enterprise dissolution dossiers

In the event of technical issues or delays in the transmission/receipt of transaction data, the provincial-level Business Registration Authority and the tax authority shall proactively coordinate and exchange information through appropriate means, ensuring the tax authority provides its response within two (02) working days from the date of receipt of the relevant information, and the provincial-level Business

Registration Authority processes the dissolution dossier within the statutory time limits prescribed by law.

3. Official Letter No. 3520/VLO-QLDN1 of 2026 on guidance for invoice issuance in respect of discounted and promotional goods

1. For goods subject to commercial discounts



Where the Company applies a commercial discount scheme to customers in accordance with the provisions of law, the commercial discount must be clearly presented on the invoice and the unit price or amount payable must not be stated as VND 0, as prescribed in Point dd, Clause 5 of the Appendix issued together with Decree No. 254/2026/ND-CP.

Accordingly, the VAT taxable price shall be the selling price after deduction of the commercial discount and exclusive of VAT, as stipulated in Clause 2, Article 14 of Decree No. 181/2025/ND-CP. Where the commercial discount is determined based on accumulated purchase volume or turnover achieved through multiple purchases, the discount amount shall be adjusted on the sales invoice of the final purchase or the subsequent period, provided that the discount amount does not exceed the value of goods and services stated on the invoice of the final purchase or the subsequent period; alternatively, an adjustment invoice may be issued together with a schedule specifying the invoice numbers subject to adjustment, the adjustment amount and the VAT adjustment amount, in accordance with Point b, Clause 5, Article 10 of Circular No. 91/2026/TT-BTC.

2. For goods used for promotional purposes

For goods used for promotional purposes with a taxable price of zero in compliance with the regulations of the commercial law, the promotion must be

clearly presented on the invoice as prescribed in Point dd, Clause 5 of the Appendix promulgated together with Decree No. 254/2026/ND-CP. Accordingly, the VAT taxable price of the promotional goods shall be zero.

3. Declaration of output VAT

Where the Company conducts promotional activities in accordance with the provisions of the commercial law and the taxable price is zero as prescribed in Clause 2, Article 6 of Decree No. 181/2025/ND-CP, the Company shall declare output VAT based on a taxable price of zero, and the output VAT arising shall be zero. Input VAT on goods used for promotional purposes (whether purchased externally or self-manufactured) in compliance with the regulations of the commercial law shall be declared and credited, if conditions for VAT credit entitlement are satisfied.

Where the Company conducts promotional activities not in compliance with the provisions of the commercial law, the taxable price shall be determined in the same manner as for goods given as gifts, donations or gratuitous transfers under Clause 1, Article 6 of Decree No. 181/2025/ND-CP (being the VAT taxable price of identical or equivalent goods or services at the time the promotional activity arises).

4. Implementation of promotional and commercial discount programs

The Company is required to prepare and retain a complete set of dossiers and supporting documents in accordance with the provisions of the commercial law. Electronic invoices and supporting documents shall be retained under the regulations of the laws on accounting and invoicing.



C. ADDITIONAL POINTS

1. *Official Letter No. 13203/NBI-QLDN3/2026 of the Ninh Binh Tax Office on the handling of e-invoices inadvertently cancelled due to an erroneous submission of Form No. 04/SS-HĐĐT*



Where a company inadvertently cancels a tax authority-authenticated electronic invoice after such invoice has been transmitted to the buyer, the cancelled invoice shall no longer be valid for use in accordance with Clause 10, Article 3 of the Government's Decree No. 123/2020/ND-CP dated October 19, 2020. The company shall issue a new electronic invoice marked as a "Replacement" invoice for the erroneously cancelled electronic invoice, in compliance with Clause 1, Article 10 and Clause 2, Article 24 of Circular No. 91/2026/TT-BTC dated June 30, 2026 issued by the Ministry of Finance.

2. *Official Letter No. 7552/CT-QLNT/2026 of the Department of Taxation regarding Value Added Tax (VAT) and invoices*



Where an Export Processing Enterprise (EPE) is not certified as satisfying the customs inspection and supervision requirements, it shall not be entitled to preferential tax policies applicable to non-tariff zones.

Where an enterprise has been granted an Investment Registration Certificate as an Export Processing Enterprise, during the investment and construction phase, converts its project objectives from those of an Export Processing Enterprise to those of an enterprise operating outside the EPE regime, both the supplier and the enterprise shall make adjustments to, or issue replacement electronic invoices for,

invoices previously issued in accordance with Decree No. 70/2025/ND-CP, which from July 1, 2026 onwards, shall be implemented in accordance to the provisions of Circular No. 91/2026/TT-BTC.

3. Official Letter No. 22928/CHQ-NVTHQ on tax refunds for imported goods



The processing of tax refunds with respect to imported goods used for business operations, which have subsequently been used in the manufacture of exported products and where such products have been exported overseas or supplied to non-tariff zones, must ensure compliance with the eligible tax refund categories prescribed in Point d, Clause 1, Article 19 of Law on Export and Import Duties No. 107/2016/QH13; The basis for determining eligibility for a tax refund is stipulated in Point c, Clause 3, Article 36 of Decree No. 134/2016/ND-CP. Accordingly, the exported products must have undergone customs procedures under the export-processing production regime; The dossier requirements, procedures and process for tax refunds shall be carried out in accordance with the regulations of Law on Tax Administration No. 38/2019/QH14, Decree No. 252/2026/ND-CP, and Article 11 of Circular No. 86/2026/TT-BTC.



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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