



DAI TIN AUDITING COMPANY LIMITED



LEGAL NEWSLETTER SEPTEMBER 2026

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A. NEW LEGAL DOCUMENTS

1. Resolution No. 43/2026/QH16 on personal income tax (PIT) and corporate income tax (CIT) reductions

Issuing date: August 24, 2026

Effective date: August 24, 2026

30% reductions in PIT and CIT payables for the 2026 and 2027 tax periods



On August 24, 2026, the National Assembly adopted Resolution No. 43/2026/QH16 on the reductions of personal income tax and corporate income tax. This Resolution takes effect from August 24, 2026, applicable to the 2026 and 2027 tax periods.

The Resolution applies to resident individuals and enterprises, organizations established under the Vietnamese law with annual revenue not exceeding VND 10 billion in each of 2026 and 2027.

- Reduction of personal income tax

Under the Resolution, resident individuals earning income from business operations with annual revenue not exceeding VND 10 billion shall be entitled to a 30% reduction of the PIT payable for the tax periods of 2026 and 2027.

- Reduction of corporate income tax

Enterprises and organizations with annual revenue not exceeding VND 10 billion shall likewise be entitled to a 30% reduction of the CIT payable for the tax periods of 2026 and 2027. However, enterprises newly established as a result of division or separation after the effective date of the Resolution, whose total annual revenue exceeds VND 10 billion, shall not be eligible for this preferential treatment. For

enterprises already enjoying tax incentives under other regulations, the 30% reduction shall be calculated on the amount of tax payable after such incentives have been deducted.

This Resolution is intended to support individuals and enterprises in the current economic context, facilitate business operations and promote economic growth. The Government shall elaborate on the implementation of this Resolution.

2. Decree No. 283/2026/ND-CP prescribing penalties for administrative violations against regulations on labor, social insurance, and Vietnamese guest workers

Issuing date: July 15, 2026

Effective date: September 10, 2026



On July 15, 2026, the Government promulgated Decree No. 283/2026/ND-CP prescribing penalties for administrative violations against regulations on labor, social insurance, and Vietnamese guest workers.

Accordingly, Decree No. 283/2026/ND-CP deals with administrative violations, the corresponding penalties, fines, remedial measures, the power to make records of administrative violations, to impose penalties, and implementation of penalties and remedial measures for the administrative violations in the following fields:

- Labour, including: employment; recruitment and management of employees; working conditions and labour relations; occupational safety and health; and grassroots-level representative organizations of employees;
- Social insurance;
- Vietnamese employees working abroad under contracts.

As stipulated in Article 11 of Decree No. 283/2026/ND-CP, fines for violations of regulations on recruitment and management of employees are as follows:

- A fine ranging from VND 1,000,000 to VND 3,000,000 shall be imposed on an employer for committing one of the following violations:

- + Failing to declare the use of employees in accordance with regulations;
- + Collecting fees from employees participating in recruitment;
- + Failing to fully record and enter information on employees in the employee management book from the date on which the employee starts to work;
- + Failing to present the employee management book upon request by a competent authority.

- A fine ranging from VND 5,000,000 to VND 10,000,000 shall be imposed on organizations and individuals for committing one of the following violations:

- + Practicing discrimination in employment, except for the acts of discrimination prescribed in Clause 1 Article 10, Point d Clause 1 Article 19, Clause 2 Article 34, Clause 1 Article 40, and Point a Clause 2 Article 41 of Decree No. 283/2026/ND-CP;
- + Employing persons who have not received the required training or do not hold a national occupational skills certificate for occupations or jobs requiring trained employees or employees holding such certificate;
- + Failing to submit reports on changes in the workforce as prescribed by law;
- + Failing to establish an employee management book, establishing such book beyond the prescribed time limit, or failing to ensure that such book contains the minimum information as required by law.

- A fine ranging from VND 50,000,000 to VND 75,000,000 shall be imposed for any of the following acts: enticing; inducing; making promises; engaging in deceptive advertising, or using other means to deceive employees, or to recruit employees for the purpose of exploitation or forced labor, but not to the extent of criminal prosecution.

- Remedial measure

The employer that commits the violation prescribed in Point b Clause 1 Article 11 of Decree No. 283/2026/ND-CP is compelled to return to the employee the amount collected.

3. Decree No. 292/2026/ND-CP elaborating on the Law on Foreign Trade Management

Issuing date: July 22, 2026

Effective date: September 5, 2026

Elaboration on implementation of the Law on Foreign Trade Management



On July 22, 2026, the Government issued Decree No. 292/2026/ND-CP elaborating certain articles and providing measures for the organization and guidance of implementation of the Law on Foreign Trade Management, effective as of September 5, 2026.

This Decree applies to regulatory authorities, traders engaged in foreign trade activities, other related domestic and foreign organizations and individuals. The regulated scope includes international purchase and sale of goods, settlement of disputes over the application of foreign trade management measures, and

regulations on the import of personal and household effects, baggage, gifts, donated items and samples.

- Freedom to engage in export and import business

Vietnamese traders without foreign investment capital are entitled to freely conduct export and import business, except for goods listed under the prohibition category. Foreign-invested business entities must comply with international commitments and the list of goods published by the Ministry of Industry and Trade.

- Management of export and import of goods

Exported and imported goods must obtain licenses or satisfy conditions as prescribed by law. The list of prohibited export and import goods is specified in detail in Appendix I of the Decree.

- Issuance of export and import licenses

The licensing process for goods subject to suspension measures is clearly stipulated, including the steps of dossier submission, appraisal, and license issuance.

- List of prohibited export and import goods

Appendix I of the Decree provides a detailed list of goods prohibited from export and import, such as weapons, ammunition, hazardous chemicals, and cultural products banned from dissemination.

- Settlement of disputes over the application of foreign trade management measures

The Decree stipulates a coordination mechanism among state authorities in resolving disputes on the application of foreign trade management measures, ensuring compliance with international treaties to which Vietnam is a party.

- Appendices and forms

The Decree is accompanied by detailed appendices on the list of prohibited goods, goods designated for specific traders to export or import, and necessary forms for licensing and reporting purposes.



B. LEGAL GUIDANCE

1. Circular No. 76/2026/TT-BTC guiding the purchase of professional liability insurance for certified public accountants or the setting up of reserve funds for occupational risks in independent audit activities

The establishment of reserve funds for occupational risks in independent audit activities is prescribed as follows:

- Audit firms shall establish a professional risk reserve fund at the end of the fiscal year at a rate of 1% of the assurance service revenue for that year.

- The provision for occupational risk reserves is included in administrative expenses.



- The balance of the professional risk provision fund shall not exceed 10% of assurance service revenue of the current fiscal year.

In cases where the fund balance exceeds 10% of assurance service revenue of the current fiscal year, the audit firm must reverse the excess amount and record it as a reduction of administrative expenses.

- Audit firms hold responsible for formulating and issuing internal regulations on the management and utilization of the professional risk reserve fund.

Circular No. 76/2026/TT-BTC shall take effect from September 1, 2026.

2. Official Letter No. 7279/TNI-QLDN2/2026 of Tay Ninh Tax Office on guidance of foreign contractor tax payment



Where the foreign supplier directly declares and pays tax via the electronic portal for revenue collected from the Company (with invoices/documents already inclusive of Vietnamese tax), the Company is not required to declare, withhold, and pay foreign contractor tax on behalf of the foreign supplier.

Where invoices/documents issued by the foreign supplier are not VAT invoices in accordance with Vietnamese law, the Company is not entitled to input VAT credit.

For service platform fees issued by the foreign supplier, provided that the invoice contains complete information on the Company's name, address, tax identification number, with valid payment documents as prescribed, such expenses shall be recorded as deductible when determining taxable corporate income.

3. Official Letter No. 21078/CHQ-GSQL/2026 of the Department of Customs on customs procedures for on-the-spot export goods

Where a Vietnamese enterprise enters into a contract of sale, lease, or loan with a foreign trader, and the contract contains provisions designating delivery and receipt of goods with a Vietnamese enterprise, customs procedures shall be conducted for on-the-spot export and import goods.



Where enterprises lease or loan temporarily import goods under type G12, they must carry out on-the-spot re-export under type G22 (Re-export of machinery and

equipment temporarily imported for time-bound projects). Failure to comply with customs procedures within the prescribed time limit shall be subject to penalties as stipulated in the Government's Decree No. 169/2026/ND-CP dated May 15, 2026.

Enterprises importing goods on-the-spot under sales contracts must open customs declarations under the corresponding type, which may include type A11 (Import for consumption business) or type A12 (Import for production business), depending on the intended use. The location for customs procedures for export and import shall comply with the regulations applicable to each type.

Goods imported on-the-spot must fully comply with specialized inspection and management policies, as well as tax policies applicable to goods imported from abroad. Where goods fail to meet conditions for on-the-spot import into Vietnam, they must follow re-export procedures abroad and shall be subject to handling measures in accordance with the law.



C. ADDITIONAL POINTS

1. Official Letter No. 2991/VLO-QLDN1 of Vinh Long Tax Office on corporate income tax deduction for multiple remuneration payments within a day



Where, within the same day, remuneration is paid to multiple individuals with each payment under VND 5 million, non-cash payment vouchers are not mandatory. Such expenses, if supported by lawful payment vouchers and specifically stipulated in the enterprise's internal regulations/contracts, shall be deductible when determining taxable corporate income.

Where, within the same day, remuneration is paid to one individual multiple times, with each payment under VND 5 million but the total amount reaching VND 5 million or more, such expenses shall only be deductible if supported by non-cash payment vouchers in accordance with Clause 1, Article 9 of Decree No. 320/2025/ND-CP.

2. Official Letter No. 21247/CHQ-GSQL of the Department of Customs on customs dossiers for exported goods

Customs dossiers for exported goods are specified in detail under Clause 1, Article 16 of Circular No. 38/2015/TT-BTC dated March 25, 2015 of the Minister of Finance, providing regulations on customs procedures, customs inspection and supervision, export and import duties, and tax administration for exported and imported goods (as amended and supplemented by Circular No. 121/2025/TT-BTC dated December 18, 2025).



3. Official Letter No. 6810/CT-QLNT of the Department of Taxation on foreign exchange rates reflected on invoices



In cases where tax declaration and other collections are made in foreign currency as prescribed in Clause 1, Article 14 of Decree No. 252/2026/ND-CP, the currency for declaration, tax payment, other collections, and the exchange rate applied shall comply with Article 14 of Decree No. 252/2026/ND-CP.

In cases where economic or financial transactions arise in foreign currency under the regulations of the law on foreign exchange, the seller must state on the invoice the foreign exchange rate against the Vietnam Dong in accordance with Point c.1, Clause 8 of the Appendix attached to Decree No. 254/2026/ND-CP. Pursuant to Clause 1 and Clause 5, Article 26 of the Law on Tax Administration No. 108/2025/QH15 and accounting regulations, the exchange rate reflected on the invoice shall be the actual transaction rate determined in accordance with regulations of the law on accounting.



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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