



PwC Vietnam Newsbrief

Vietnam issued  
administrative procedures  
to implement global  
minimum tax regulations

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# At a glance

On 21 October 2025, the Ministry of Finance issued Decision No. 3563/QĐ-BTC, officially introducing formal administrative procedures for multinational enterprises (MNEs) and their constituent entities operating in Vietnam to comply with Resolution No. 107/2023/QH15 and Decree No. 236/2025/NĐ-CP.

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# Details

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The detailed administrative procedures introduced by Decision No. 3563/QĐ-BTC include:

- Submitting a notification on the authorised constituent entity (“Authorised CE”) responsible for filing top-up tax and list of CEs;
- Registering or amending tax codes for the Authorised CE;
- Submitting the Qualified Domestic Minimum Top-up Tax (QDMTT) return package;
- Submitting the Income Inclusion Rule (IIR) return package.

All procedures are administered by the Large Taxpayer Division, which belongs to the Department of Taxation. As per Decision 3563, notification on the Authorised CE can be submitted in person, by post, or via the electronic portals, while all other forms and return packages (tax code registration/amendment, QDMTT return package, and IIR return package) must be submitted via the electronic portal.

In conjunction with the issuance of this decision, electronic portals have been made available for taxpayers to submit the first two procedures sequentially: the notification on the Authorised CE and the registration or amendment of tax codes for the Authorised CE.

Taxpayers are advised to access these portals as early as possible to proactively identify and resolve any potential technical issues ahead of the statutory filing deadlines



# Contact us

This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. For further information, please reach out to us.



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