PwC Vietnam Newsbrief

Decree 245/2026 regarding the extensions of deadlines for tax payments in 2026

July 2026

At a glance

On 27 June, the Government released Decree 245/2026 regarding the extensions of deadlines for payments of taxes and land rental fee applicable in 2026.

In details

Decree 245 applies to companies (including branches and dependent units that file tax returns separately with their directly managing tax authorities), organizations, households and individuals carrying out certain business activities as listed in Appendix I of the Decree, as well as small and micro enterprises, provided that they have VAT, CIT, PIT or land rental payable for the periods eligible for extension under the Decree. Under the Decree, the below would be applied for those eligible:

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Extension of deadline to pay VAT, PIT, CIT and land rental

Generally, the deadlines for payments are extended as below:

- **VAT (excluding import VAT) and PIT (for business households/individuals):** Extension of the statutory deadlines by up to 5 months. The 5-month period represents the maximum extension available; the actual extension period may be shorter depending on the relevant tax period. Specifically:
    - May 2026: deadline extended to 20 November 2026.
    - June – September 2026: deadlines extended to 21 December 2026 at the latest.
    - Quarter II 2026: deadlines extended to 2 November 2026.
    - Quarter III 2026: deadlines extended to 30 December 2026.
- **Provisional CIT:** Extension of the statutory deadlines by 3 months for Quarter II and 2 months for Quarter III. Specifically:
    - Quarter II 2026: deadline extended to 2 November 2026.
    - Quarter III 2026: deadline extended to 30 December 2026.
- **Land rental:** Extension of 5 months for 50% of land rent payable in 2026, i.e., the first installment of 2026 land rental, for taxpayers directly leasing land from the State under decisions or contracts with competent authorities and paying land rental annually. The extended payment deadline is 2 November 2026.

In details

02

Other notes

Companies which engage in multiple business activities shall be entitled to the extension of tax and of land rental payments deadlines pertaining to all activities provided that at least one of their business activities is an in-scope activity.

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Administrative requirements

- Taxpayers must submit a request for extension, either electronically or in paper form, to their directly managing tax authority once for all eligible taxes and land rental, by 2 November 2026 at the latest. Requests submitted after this deadline will not be accepted for extension purposes
- Additional tax payable arising from supplementary filings is also covered by the extension if the supplementary filing is submitted before the relevant extended payment deadline expires. If submitted after the extended deadline, the additional tax payable will not be eligible for extension.
- Taxpayers must fully settle deferred amounts by the extended deadlines.
- No late payment interest is charged for the deferred amounts during the extension period. If a taxpayer is later determined not eligible, outstanding tax and late payment interest will be imposed.

Contact us

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