PwC Vietnam Newsbrief

New Decree on tax administration has finally been issued

July 2026

At a glance

The Government has issued Decree 252/2026/NĐ-CP dated 30 June 2026 providing guidance on the implementation of the Law on Tax Administration No. 108/2025/QH15 (“Tax Administration Law 2025”). The New Decree takes effect from 1 July 2026.

The New Decree introduces important updates to tax administration procedures, with a focus on digitalisation, data integration, and enhanced compliance requirements. It also replaces several existing regulations issued under the previous tax administration framework.

Key changes

01

Expanded information provision obligations

- The New Decree provides further guidance on information provision obligations in support of domestic and international cooperation on tax administration and enforcement.
- In broad terms, companies and individuals may be required to provide information to the tax authorities. These provisions reinforce the increasing use of third-party data and inter-agency coordination on tax administration, and businesses should consider whether their systems and processes are able to identify, retain and provide relevant information when required.

02

Enhanced international tax cooperation

- The New Decree provides further guidance on cooperation with foreign tax authorities. This includes cross-border assistance in tax collection and simultaneous tax examinations involving taxpayers with common or related interests. These provisions reflect Vietnam's continued focus on strengthening international cooperation and cross-border tax enforcement.
- Further guidance on the claiming process for tax treaty benefits is expected to be provided in the implementing circular.

Key changes

03

Changes to tax administrative procedures

Some welcomed developments…

- The New Decree provides further guidance on the priority regime for taxpayers with a strong tax compliance record. In broad terms, qualifying taxpayers may benefit from streamlined tax administration, such as automated administrative procedures, automated tax refunds, shorter processing timelines for tax claims, enhanced taxpayer support, and desktop audit, rather than audit at the taxpayers' premises. The New Decree also provides guidance on the qualifying conditions and implementation of the regime, together with specific provisions on the priority regime for customs.

More detailed guidance

- The New Decree requires organisations and individuals that withhold, declare and pay Personal income tax on behalf of individuals in respect of business income to also declare and pay Value added tax on such income. The relevant income comprises income from brokerage activities, insurance agency, lottery agency and multi-level marketing activities, as well as business income earned by non-resident individuals.
- Tax Administration Law 2025 reduces the time limit for filing amended tax declarations from 10 years to 5 years for tax returns not yet subject to tax audit. The New Decree clarifies that although amended declarations are not allowed after this 5-year period, taxpayers may submit explanatory dossiers for the tax authorities' consideration where the amendment results in an increase in tax obligations.
- The New Decree clarifies the currency to be used for tax declaration and payment in petroleum operations.

Key changes

03

Changes to tax administrative procedures

Tighter compliance procedures

- The New Decree retains the existing framework for public disclosure of taxpayer information, covering cases such as tax evasion, failure to comply with tax audit decisions, not operating at the registered business address etc. A new point is that disclosure may also apply where taxpayers fail to respond to tax authority queries on invoice-related risks identified through the e-invoice system.
- Temporary exit suspension may apply to business individuals/households with tax debts of at least VND 50 million, and beneficial owners/legal representatives of companies with tax debts of at least VND 500 million, where the debts are overdue for 120 days or more and subject to tax enforcement. It may also apply where the tax authority has notified that these taxpayers are no longer operating at their registered address and no tax code restoration or termination procedures are carried out within 120 days.
- The New Decree incorporates the guidance under Circular 186/2010 on the remittance of dividends/after-tax profits overseas, with a stricter requirement that, at the time of profit remittance, the foreign-invested enterprise must not have any overdue tax debts.

04

E-commerce and digital economy focus

- The New Decree provides further guidance on the tax administration framework for foreign suppliers and e-commerce operators.
- The key developments include changes to the filing and payment mechanism for foreign suppliers, clarification on tax registration and withholding obligations for platform-based transactions, and additional guidance on tax administration procedures and termination of operations.

Contact us

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