PwC Vietnam Newsbrief

New regime for tax administration and enforcement

July 2026

At a glance

From 1 July, Circular No. 94/2026/TT-BTC on compliance and risk management in tax administration takes effect. The Circular updates the framework for tax compliance and risk assessment, risk management tools and corresponding tax administration measures.

Some notable points in the Circular

Changes to the criteria for assessing taxpayers' compliance and risk levels

The Circular significantly expands the criteria for assessing taxpayers' compliance and risk levels. For example, the criteria for classifying the risk level of companies now includes 191 items (under 31 sub-groups), up from 97 under the previous rules.

Many of these classification criteria focus on taxpayers' compliance history and operational changes, such as fluctuations in revenue, expenses, and the quantity and value of invoices used.

The tax authorities will use the assessment and classification of risk levels to decide on inspections and the application of appropriate tax administration measures.

Other notable points

Where taxpayers terminate operations/are liquidated, high-risk cases will be subject to tax inspections at their premises, while medium- and low-risk cases will be monitored and reminded to complete their tax filings and payment before termination of their tax identification number.

For tax audit purposes, the Circular continues to apply the principle that up to 90% of audit cases are selected based on risk analysis results. The remaining cases are selected randomly. The need to avoid overlap in content, scope and timing with other tax inspections, examination and audit activities is also emphasised.

For tax refunds, the Circular adds a mechanism to temporarily suspend tax refunds pending further information collection and review if there are risk indicators with the refund amounts. Risk management will also be applied in processing tax exemption and reduction claims. Accordingly, taxpayers classified as high-risk may be subject to inspection at their premises before their related claims are processed. Medium- and low-risk cases will be handled under the normal process and subject to subsequent inspections.

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