PwC Vietnam Newsbrief

Decree 291/2026/ND-CP on administrative tax and invoice penalties

July 2026

At a glance

On 21 July 2026, the Government issued Decree 291/2026, amending Decree 125/2020 on administrative penalties relating to tax and invoices. Decree 291 took effect immediately upon issuance.

Decree 291 introduces new penalties for failing to provide information requested by the Vietnamese tax authorities for tax information exchange purposes. Country-by-Country Report ("CbCR") is one of the tax documentation requirements that falls within the scope of tax information exchange. Accordingly, non-compliance with the relevant filing and notification obligations under the three-tiered transfer pricing documentation framework may be subject to the new penalty regime introduced under Decree 291.

Key changes

Decree 291 introduces Article 19a to Decree 125/2020/ND-CP, imposing specific penalties for non-compliance with tax authority requests for information related to tax information exchange. A summary of the new penalty regime is shown in the table below.

#	Violative Conduct	Penalty range (VND million)	Remedial Measures
1.	Late provision of requested tax exchange data by 5 days or more.	10-30	None
2.	Providing inaccurate or incomplete requested tax exchange data.	30-50	Compelled to provide full and accurate information.
3.	Failing to provide requested tax exchange data after more than 15 days from the original or extended deadline.	50-100	Compelled to provide full and accurate information.
4.	Colluding or concealing taxpayers to block tax authorities from collecting/verifying data.	50-100	None

Way forward

Taxpayers should monitor the timeliness of all required data and information relevant to tax information exchange filings. With regard to CbCR, it is critical to closely monitor and comply with all filing deadlines to ensure timely submission.

Contact us

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