PwC Vietnam Newsbrief

# New rules on tax registration: key considerations for businesses

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# At a glance

The Ministry of Finance issued Circular 90/2026/TT-BTC dated 30 June 2026 on tax registration, effective from 1 July. The new Circular provides guidance on tax registration matters under the new Law on Tax Administration, reflecting a direction towards tax administration that is increasingly driven by data, electronic identification, system connectivity and the management of digital business models.

# Key changes

## 01

### Expanded tax registration requirements for e-commerce and those making tax payments on behalf of others

Circular 90 updates the scope of tax registration in line with the Law on Tax Administration 2025, and provides greater clarity on foreign suppliers, non-resident individuals and business activities conducted on e-commerce platforms subject to registration. The Circular also specifies withholding, and declaration obligation applicable to those make tax payments on behalf of others, including operators of domestic e-commerce platforms and other digital platforms. Businesses that operate or transact through e-commerce platforms or other digital platforms with online ordering and payment functions should review the roles of the relevant parties, the ordering and payment functions of the platform, and assess any related obligations to register, withhold or pay tax on behalf of others under these new rules.

## 02

### Global minimum tax brought within the scope of tax registration

Circular 90 adds companies declaring and paying additional corporate income tax under the global minimum tax rules to the group of taxpayers subject to tax registration. Accordingly, in-scope entities should consider not only their obligation to calculate and pay additional tax, but also the requirements relating to tax code, registration dossiers and related filing responsibilities. This area should be reviewed alongside groups' existing compliance processes for the global minimum tax.

## 03

### Electronic dossiers become the primary direction

Circular 90 provides clearer direction on carrying out tax registration procedures electronically through the National Public Service Portal, the Vietnam Electronic Identification (VNeID), or the tax administration information system. Businesses should therefore review access rights, digital signatures, approval workflows and electronic record retention, particularly where multiple units are involved in performing such procedures.

# Key changes

## 04

### Relocation may trigger an inspection for high-risk taxpayers

Circular 90 further clarifies the requirement for an on-site tax audits at the taxpayer's premises for high-risk taxpayers before relocation. Affected businesses planning to relocate their head office should therefore review in advance their tax filing status, invoices, outstanding tax obligations and supporting explanatory documents to be prepared for a possible tax audit.

## 05

### Other administrative updates

Circular 90 also sets out new requirements for dependent-unit and tax-payment-on-behalf tax codes, dependant registration and related supporting documents, and certain additional tax registration forms.

# 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.


**Nguyen Huong Giang**
Partner
n.huong.giang@pwc.com

**Giang Bao Chau**
Partner
giang.bao.chau@pwc.com

**Nguyen Ngoc Quynh**
Director
nguyen.n.quynh@pwc.com

**Pham Hoai An Thy**
Director
pham.hoai.an.thy@pwc.com


www.pwc.com/vn