PwC Vietnam Newsbrief

Guide to key tax regulations for businesses

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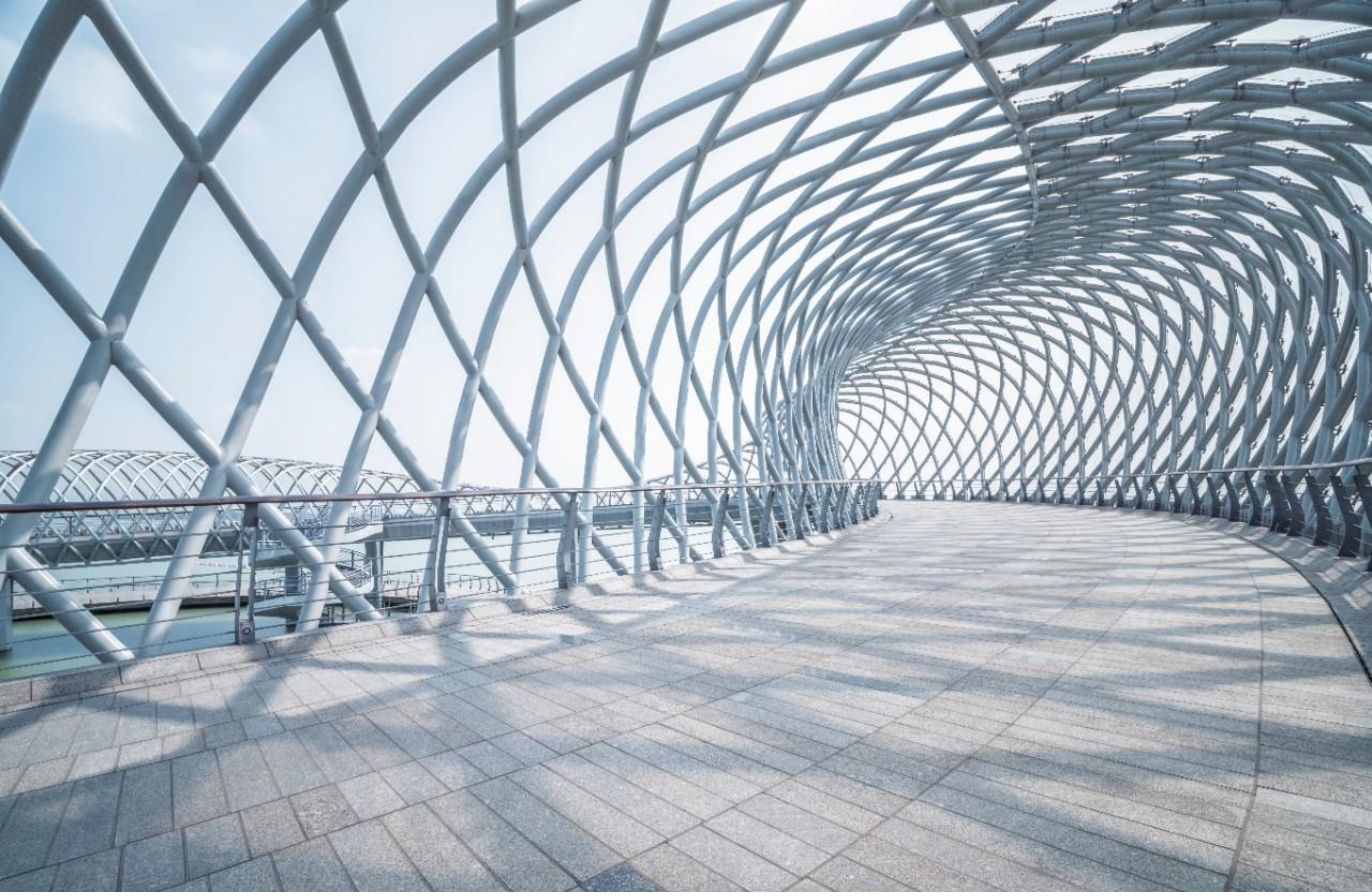

At a glance

Recently, Vietnam’s tax legal framework has undergone a number of significant developments, with various regulations being newly issued, amended, or coming into effect. To help businesses more conveniently monitor and stay updated on relevant regulatory changes, PwC Vietnam is pleased to share our publication, "**Guide to key tax regulations for businesses**", which has been systematically organised by tax type and tax administration area. This resource is designed to support businesses in efficiently referencing, tracking, and complying with the latest regulatory requirements.

Guide to key tax regulations for businesses

Law on CIT No. 67/2025: The effective dates of each regulations are different, but all applied from the tax period of 2025

Amended and supplemented at:
- Law No. 09/2026 amending and supplementing a number of laws
- Law on Investment No. 143/2025
- Law on Public Debt Management amended No. 141/2025
- Law on High Technology No. 133/2025
- Law on Cyber Security No. 116/2025

Decree 320/2025
Amended and supplemented at:
- Decree 141/2026

Circular 20/2026

VAT Law No. 48/2024: Effective date: 01/07/2025

Amended and supplemented at:
- Law No. 09/2026 amending and supplementing a number of laws
- Law No. 90/2025 amending and supplementing a number of laws
- Law on VAT amended No. 149/2025

Decree 181/2025
Amended and supplemented at:
- Decree 144/2026
- Decree 359/2025

Circular 69/2025

PIT Law No. 109/2025: Effective date: 01/07/2026; Particularly, regulations on income from business, salaries and wages of resident individuals apply from the tax period of 2026

Amended and supplemented at:
- Law No. 09/2026 amending and supplementing a number of laws

Decree 253/2026

Circular 87/2026

SCT Law No. 66/2025: Effective date: 01/01/2026

Amended and supplemented at:
- Law No. 09/2026 amending and supplementing a number of laws

Decree 360/2025

Circular 158/2025

Law on Tax Administration No. 108/2025: Effective date: 01/07/2026

Guiding the implementation of the Law on Tax Administration
- Decree 252/2026
- Decree 291/2026
- Circular 86/2026
- Circular 89/2026
- Circular 90/2026
- Circular 94/2026
- Circular 95/2026

E-invoices and documents
- Decree 254/2026
- Circular 91/2026
- Circular 93/2026

Transfer Pricing
- Decree 255/2026
- Circular 95/2026

Business households and individuals
- Decree 68/2026
- Decree 141/2026
- Circular 18/2026
- Circular 50/2026
- Circular 89/2026

Contact us

This publication has been prepared for general guidance on maCirers of interest only, and does not constitute professional advice. For further information, please reach out to us.

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