



PwC Vietnam Newsbrief

Circular 136 on Special Sales Tax

October 2026





At a glance

On 14 September, the Ministry of Finance issued Circular No. 136/2026, effective from 15 September. It amends the existing rules by revising the documents required when goods produced, processed or outsourced for processing are sold or entrusted to another business entity for export and treated as not subject to Special Sales Tax.

The key changes are summarised below.

Key updates

New rules clarify liquidation-minute requirements



What changed

Effective 15 September 2026, Circular 136 amends Clause 2, Article 3 of Circular 158/2025/TT-BTC and clarifies the supporting-document requirements for exported goods treated as not subject to SST. Under Circular 136, liquidation minutes are required only where the export sales contract or export entrustment contract has been fully or partially liquidated. This addresses a practical problem under Circular 158, under which taxpayers could be expected to provide liquidation minutes as part of the supporting dossier even when the relevant contracts had not yet been liquidated.



What remained unchanged

Goods sent to the domestic market remain subject to SST.



Recommended action

Maintain complete supporting documentation to substantiate the treatment of exported goods as not subject to SST when questioned during tax audits or inspections.



Contact us

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