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# TAX NEWLETTER

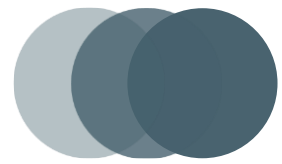
# 12.2025

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# CONTENT



1

## **DECREE NO. 310/2025/ND-CP**

Regarding administrative penalties for tax and invoice violations **01-04**

---

2

## **DECREE NO. 293/2025/ND-CP**

On increasing the regional minimum wage from 2026 **05**

---

3

## **OFFICIAL LETTER 5615/CT-CS**

Declaration forms related to the implementation of Decree No. 98/2023/QH15 **06**

---

4

## **OFFICIAL LETTER 6031/DON-QLDN1**

Personal Income Tax Declaration **07-08**

---

5

## **OFFICIAL LETTER 5487/CT-CS**

Regarding VAT policies **09**

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# DECREE 310/2025/ND-CP

## Regarding administrative penalties for tax and invoice violations

Decree No. 310/2025/ND-CP was promulgated by the Government on 2<sup>nd</sup> December 2025. This Decree provides for the amendments and supplements to several articles of Decree No. 125/2020/ND-CP dated 19<sup>th</sup> October 2020 of the Government on administrative penalties for tax and invoice related violations.

Content	Decree No 125/2020/ND-CP (Effective from 05/12/2020)	Decree No. 310/2025/ND-CP (Effective from 16/01/2026)
Expansion of the definition of administrative violations in the field of taxation	Includes violations of tax administration laws, tax laws, and <b>other revenues</b> (land use fees; land rental,...)	Includes violations of tax administration laws, tax laws, and <b>other revenues under the state budget that are managed and collected by tax authorities</b> (land use fees; land rental;... and revenues in accordance with the laws on management and investment of state capital in enterprises)
Add additional subjects subject to administrative penalties for tax and invoice violations.	<ul style="list-style-type: none"> <li>Organizations/individuals authorized to perform tax obligations</li> <li>Organizations/individuals that register, declare, and pay taxes on behalf of taxpayers</li> </ul>	<ul style="list-style-type: none"> <li>Organizations/individuals authorized to perform tax obligations</li> <li>Organizations/individuals that register, declare, and pay taxes on behalf of taxpayers</li> <li><b>Constituent units under global anti-base erosion rules. If they violate obligations relating to declaration, submission of dossiers, or payment of top-up tax, they are subject to penalties under this Decree</b></li> </ul>

# DECREE 310/2025/ND-CP

## Regarding administrative penalties for tax and invoice violations (cont.)



### Supplementing regulations on force majeure events

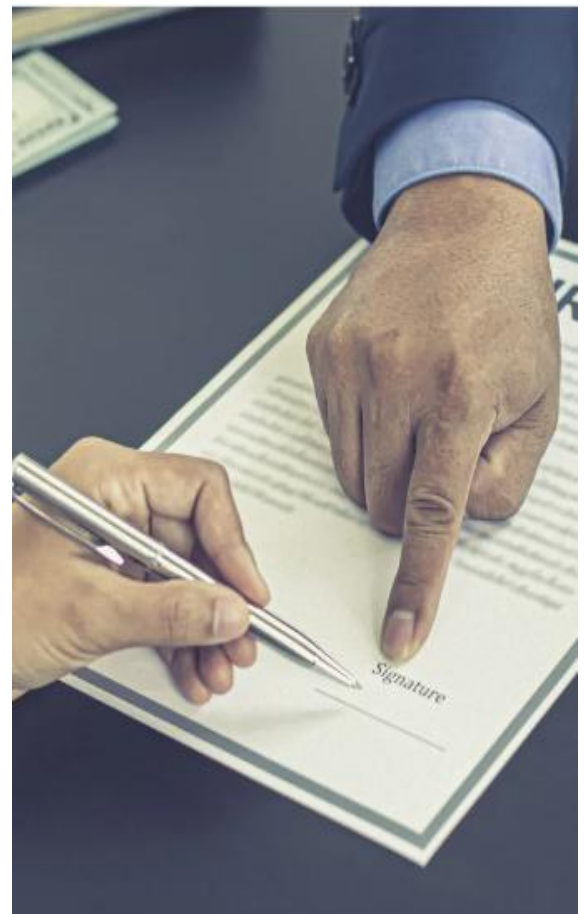
Natural disasters, catastrophes, epidemics, fires, unexpected accidents, wars, riots, strikes, or other objectively unforeseeable events for which the taxpayer is unable to remedy the consequences despite having taken all necessary measures within their capability.

### Principles for penalizing multiple violations

1. In cases where, on the same day, the taxpayer:
  - Makes incorrect declarations for one or more items on tax dossiers
  - Submits multiple tax declarations late for the same type of tax
  - Submits multiple late notifications or reports of the same type relating to invoices
 → Only the violation with **the highest monetary penalty bracket shall be applied.**
2. In cases where the taxpayer commits multiple violations:
  - Issuing invoices at the incorrect time
  - Failing to issue invoices
 → Only one violation shall be penalized, corresponding to the penalty bracket based on the **number of invoices** issued at the incorrect time as prescribed.

### Principles for determining large-scale violations

- Tax evasion: From VND 100 million or more
- Invoice-related violations: From 10 invoices or more





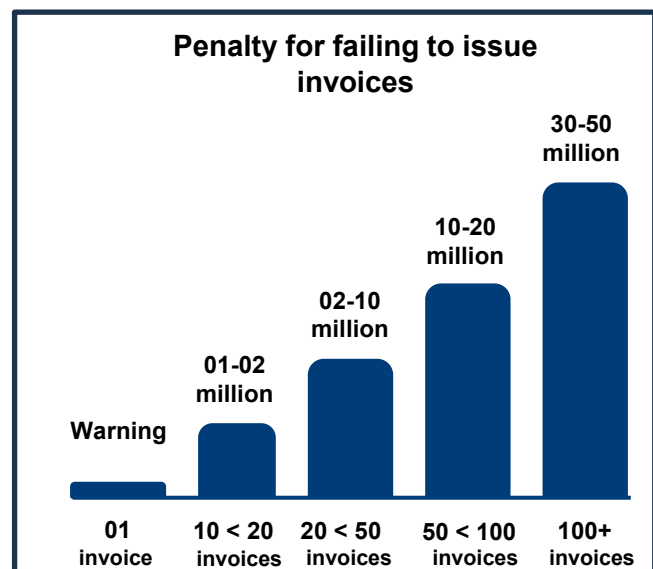
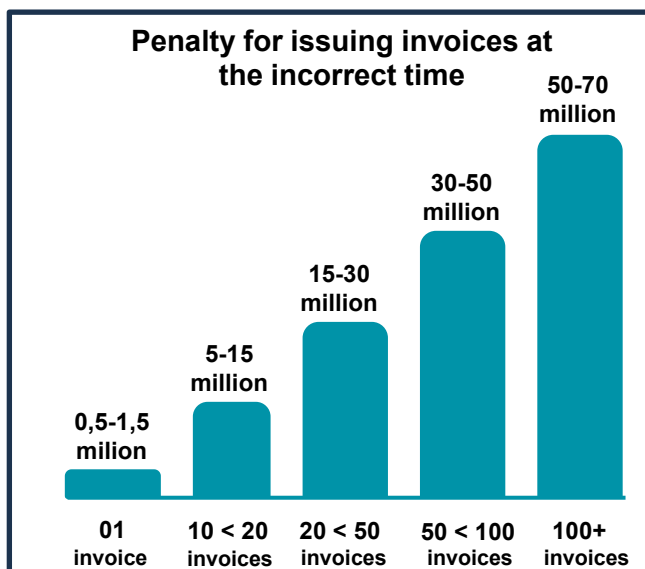
# DECREE 310/2025/ND-CP

## Regarding administrative penalties for tax and invoice violations (cont.)



### Changes to the penalty levels for organizations and individuals responsible for providing information to tax authorities

- Late provision of information: From VND 2,000,000 to VND 6,000,000
- Providing inaccurate information: From VND 6,000,000 to VND 10,000,000
- Failure to provide information or concealing acts of tax evasion: From VND 10,000,000 to VND 16,000,000
- Giving or selling invoices: From VND 20,000,000 to VND 50,000,000



# DECREE 310/2025/ND-CP

## Regarding administrative penalties for tax and invoice violations (cont.)



### Expansion of sanctioning authority

Expansion of the authority to impose administrative penalties for invoice related violations under Clause 12, Article 1 of Decree No. 310/2025/ND-CP, specifically including: Tax officials, Heads of local tax offices, Directors of District Tax Departments, Chairpersons of Commune-level People's Committees



### Enhancement of Tax Officials' Authority

Tax officials performing official duties are now authorized to impose monetary fines of up to VND 20,000,000 (for tax procedures) and VND 10,000,000 (for invoices), instead of being limited to issuing warnings as before.

### Incorrect declarations may be exempt from penalties

If the taxpayer makes an incorrect declaration but voluntarily submits an amended declaration and fully pays the tax before the tax authority announces a decision on inspection/audit → no penalty shall be imposed for the incorrect declaration

### Transitional Provisions

Article 3 of Decree No. 310/2025/ND-CP:

Violations that were completed before the effective date of Decree 310/2025/ND-CP

→ The regulations in effect at the time the violation occurred shall apply

Violations that began before but are detected after the effective date

→ Decree 310/2025/ND-CP shall apply

Violations that were penalized before the effective date but are under complaint or litigation

→ The regulations in effect at the time the violation occurred shall apply

# Decree No. 293/2025/ND-CP

## On increasing the regional minimum wage from 2026

“ Decree No. 293/2025/ND-CP prescribes the monthly minimum wage and hourly minimum wage applicable to employees working under labor contracts, and takes effect from 1<sup>st</sup> January 2026. This Decree replaces Decree No. 74/2024/ND-CP.



### Additional applicable areas

Employers operating in industrial parks, export processing zones, **high-tech zones**, or concentrated **digital technology zones** located across areas with different minimum wage levels shall apply the highest applicable minimum wage level.

From 1<sup>st</sup> January 2026, the regional minimum wage for employees working under labor contracts will increase by 7.2%, equivalent to an increase of VND 250,000 – 350,000 specifically as follows:

Region	Monthly minimum wage (Unit: VND/month)	Hourly minimum wage (Unit: VND/hourly)
Region I	5,310,000	25,500
Region II	4,730,000	22,700
Region III	4,140,000	20,000
Region IV	3,700,000	17,800

# Official Letter No. 5615/CT-CS

## Declaration forms related to the implementation of Decree No. 98/2023/QH15

The Tax Department has received **Official Letter No. 3374/CCTKV02-NVDTPC** dated 30<sup>th</sup> June 2025, from the Regional Tax Sub-Department II (now Ho Chi Minh City Tax Department) regarding the templates and forms for implementing Decree No. 98/2023/QH15 dated 24<sup>th</sup> June 2023.



### Guidance on Personal Income Tax (PIT) Declaration

Individuals earning income from capital transfers shall declare tax using the forms issued together with Circular No. 80/2021/TT-BTC and Decree No. 126/2020/ND-CP.

Since Resolution No. 98/2023/QH15 was issued after Circular No. 80/2021/TT-BTC, the **current capital transfer tax return does not include any item for declaring PIT exempted under the Resolution.**

→ The Tax Department acknowledges this issue and will **add items related to tax-exempt income under Decree No. 98/2023/QH15** when drafting the Circular guiding the amended Law on Tax Administration, expected to be issued after the Law is passed in December 2025.



### Decree No. 98/2023/QH15 provides regulations on tax exemption

A 5-year CIT exemption is granted for income generated from innovative start-up activities arising within the city

Personal income tax (PIT) and corporate income tax (CIT) are exempted for income from the transfer of contributed capital or the right to contribute capital to innovative start-ups within the city

### Guidance on CIT Declaration

Income exempted under Decree No. 98/2023/QH15 is a special case and is **not yet included** in the list of selectable items on the tax declaration application.

→ The Tax Department will update and **add the category** "Income exempted under Decree No. 98/2023/QH15 dated June 24, 2023" to the list of "Tax-exempt income..." to facilitate taxpayers in declaring correctly according to regulations.



# Official Letter 6031/DON-QLDN1

## Personal Income Tax Declaration

“The Dong Nai Provincial Tax Department has received Official Letter No. 2025/CVKEV dated 19<sup>th</sup> June 2025, from Kawamura Electric Vietnam Co., Ltd. regarding personal income tax declaration for foreign experts. On this matter, the Dong Nai Provincial Tax Department provides the following opinion:



### Key Content

#### 1. On determining tax residency status and taxable income

Pursuant to Article 2 of Decree No. 65/2013/NĐ-CP:

Personal income taxpayers include resident individuals and non-resident individuals with taxable income:

*“a) For resident individuals, taxable income is income arising within and outside the territory of Vietnam, regardless of where the income is paid.*

*b) For non-resident individuals, taxable income is income arising in Vietnam, regardless of where the income is paid.*

A resident individual is a person who is present in Vietnam for 183 days or more in a calendar year or in 12 consecutive months, or who has a permanent residence in Vietnam.

#### 2. On PIT declaration

Type of Income	Declaration Responsibility	Tax Return Form	Tax Calculation Method
Foreign-sourced income (Applicable to experts who are resident individuals in Vietnam)	The individual directly declares PIT	Form 02/KK-TNCN	The individual declares tax according to Point Clause 8, Article 11 of Decree No. 126/2020/NC-CP
Vietnam-sourced income	The company (income-paying organization withholds PIT)	Form 05/KK-TNCN	Apply <b>the progressive tariff</b> ( $\geq 183$ days in Vietnam) or <b>the flat tariff</b> ( $< 183$ days), based on the contract or secondment letter

# Official Letter 6031/DON-QLDN1

## Personal Income Tax Declaration (cont.)

“ The Dong Nai Provincial Tax Department has received Official Letter No. 2025/CVKEV dated 19<sup>th</sup> June 2025, from Kawamura Electric Vietnam Co., Ltd. regarding personal income tax declaration for foreign experts. On this matter, the Dong Nai Provincial Tax Department provides the following opinion:



### Key Content

#### 3. Regarding PIT Finalization

In cases where a resident individual earns employment income from two or more sources including situations where the individual has **both income subject to direct declaration and income from which tax has been withheld by the paying organization — the individual is required to directly file the PIT finalization with the tax authority** by the PIT finalization deadline, in accordance with Point b, Clause 8, Article 11 of Decree No. 126/2020/ND-CP.



# Official Letter No. 5487/CT-CS

## Regarding VAT policies

“ The Tax Department has received Official Letter No. 5581/BNI-QLDN1 dated 14<sup>th</sup> October 2025 from the Bac Ninh Tax Department, and Official Letter No. 2249/KHH-NVDTPC dated 31<sup>st</sup> October 2025 from the Khanh Hoa Tax Department regarding VAT policies. On this matter, the Tax Department provides the following opinions:

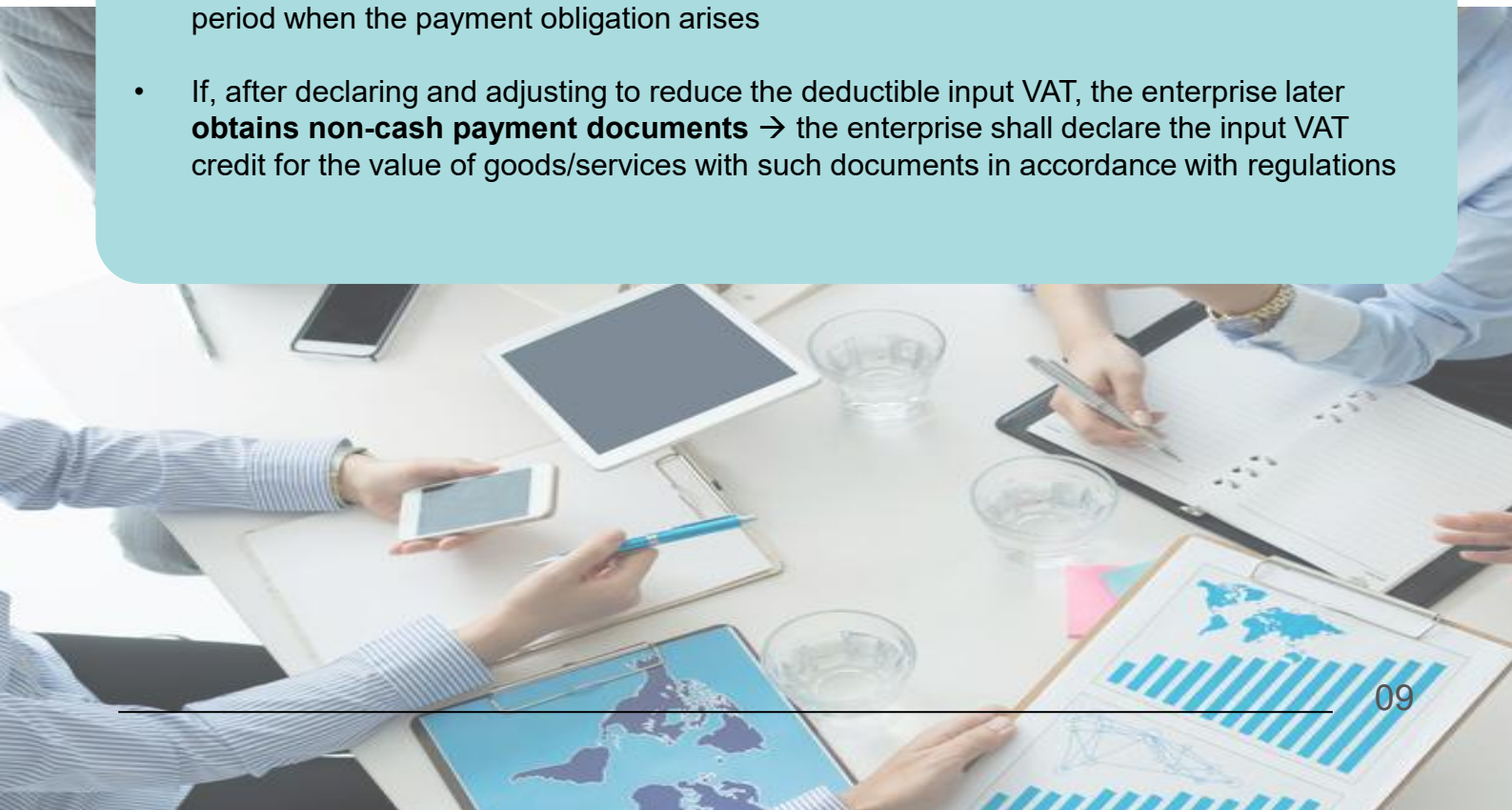
### Key Content

According to Clause 2, Article 14 of the Value-Added Tax Law No. 48/2024/QH15 dated 26<sup>th</sup> November 2024:

According to Articles 25 and 26 of Decree No. 181/2025/ND-CP dated 1<sup>st</sup> July 2025 of the Government:

For deferred payment or installment payment of goods and services valued at VND 5 million or more:

- If, at the payment due date under the contract or its annex, the business **does not have non-cash payment documents** → the business must declare and adjust to reduce the deductible input VAT for the value of goods or services without such documents in the tax period when the payment obligation arises
- If, after declaring and adjusting to reduce the deductible input VAT, the enterprise later **obtains non-cash payment documents** → the enterprise shall declare the input VAT credit for the value of goods/services with such documents in accordance with regulations



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