

TAX NEWSLETTER

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DECREE NO. 219/2025/NĐ-CP

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THE 15TH NATIONAL ASSEMBLY APPROVES AN INCREASE IN FAMILY CIRCUMSTANCE DEDUCTIONS

At its 50th session, the Standing Committee of the 15th National Assembly decided to raise the personal and dependent deduction levels.

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DECREE NO. 69/2025/NĐ-CP

Amending and supplementing several articles of Decree No. 01/2014/NĐ-CP

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DECREE NO. 219/2025/NĐ-CP

Regulations on Foreign Employees Working in Vietnam



Issued by the Government on 07th August 2025, Decree No. 219/2025/NĐ-CP provides regulations on foreign employees working in Vietnam. This Decree replaces Decree No. 152/2020/NĐ-CP and Decree No. 70/2023/NĐ-CP, which amended and supplemented Decree No. 152/2020/NĐ-CP.

Key Highlights

Effective Date

Conditions for Issuing Work Permits for Experts

Decree No. 152/2020/NĐ-CP (Before 07th August 2025)

Effective from 15th February 2021

3. Expert
 - a) Holds a university degree or higher (or equivalent) and has at least 3 years of experience;
 - b) Has at least 5 years of experience and a relevant professional certificate.
- ...
6. Technical Worker
 - a) Has received technical or other specialized training for at least 1 year and has worked for at least 3 years in the trained field;
 - b) Has at least 5 years of experience in a position relevant to the job the foreign worker is expected to perform in Vietnam.
- ...

Decree No. 219/2025/NĐ-CP (Effective from 07th August 2025)

Effective from 07th August 2025

2. Executive Director
 - ...
 - b) ... has at least 3 years of experience.
3. Expert
 - a) Holds a university degree or higher (or equivalent) and has at least 2 years of experience;
 - b) Holds a university degree or higher in a relevant field and has at least 1 year of experience.
4. Technical Worker
 - a) Has received training for at least 1 year and has at least 2 years of experience;
 - b) Has at least 3 years of work experience.

DECREE NO. 219/2025/NĐ-CP

Regulations on Foreign Employees Working in Vietnam (cont.)

Key Highlights	Decree No. 152/2020/NĐ-CP (Before 07 th August 2025)	Decree No. 219/2025/NĐ-CP (Effective from 07 th August 2025)
Competent Authorities for Issuing Work Permits to Foreign Employees	The Ministry of Labour – Invalids and Social Affairs or the Department of Labour – Invalids and Social Affairs.	The Provincial People’s Committee
Regulations on Electronic Transactions in the Issuance, Reissuance, and Extension of Work Permits and Confirmation Letters	Not specified.	Employers shall submit applications for issuance, reissuance, or renewal of work permits and confirmations of exemption from work permit requirement for foreign workers online via the National Public Service Portal.
Foreign workers exempt from the requirement for a work permit	Entering Vietnam to work as a manager, executive director, expert, or technical worker for a period of less than 30 days per visit and no more than 3 times per year.	Foreign employees who are managers, executive directors, experts, or technical workers fall under the following categories: a) Enter Vietnam to work for a total period of less than 90 days in a calendar year (from January 1st to December 31st); b) Intra-company transferee: individuals who have been employed by a foreign enterprise for at least 12 consecutive months Foreign students or trainees ... who have a training agreement who have an internship agreement or a job offer letter from an employer in Vietnam

DECREE NO. 219/2025/NĐ-CP

Regulations on Foreign Employees Working in Vietnam (cont.)

Key Highlights

Foreign workers exempt from the requirement for a work permit

Decree No. 152/2020/NĐ-CP (Before 07th August 2025)

Persons who are certified by the Ministry of Education and Training as foreign workers entering Vietnam for teaching, researching.

Not specified

Decree No. 219/2025/NĐ-CP (Effective from 07th August 2025)

Persons who are certified by the Ministry of Education and Training as foreign workers entering Vietnam for:

- a) Teaching, researching, and transferring international education programs;
- b) Acting as managers, CEOs, principals, or vice principals of educational institutions established upon the request of foreign diplomatic missions or intergovernmental organizations in Vietnam.

Persons who are certified by ministries, ministerial agencies, or provincial People's Committees to enter Vietnam to work finance, science, technology, innovation, national digital transformation, or priority socio-economic development sectors.

DECREE NO. 219/2025/NĐ-CP

Regulations on Foreign Employees Working in Vietnam (cont.)

Key Highlights	Decree No. 152/2020/NĐ-CP (Before 07 th August 2025)	Decree No. 219/2025/NĐ-CP (Effective from 07 th August 2025)
Procedures for issuance of work permits	At least 15 working days before the day on which a foreign worker starts to work	Within 60 days and no less than 10 days prior to the date the foreign worker is expected to start working
Processing time for work permit issuance	Within 05 working days from the date receiving a complete application for issuing a work permit	Within 10 working days from the date receiving a complete application for issuing a work permit
Validity of the medical examination report	The medical examination report is valid for 12 months, from the date of signing the medical conclusion to the date of application submission, or it must certify that the applicant meets the health requirements in accordance with the regulations of the Minister of Health.	The medical examination report is valid for a period of no more than 12 months from the date of issuance.
	Not specified	Allows the use of medical examination results that have been connected and shared on the Health Examination and Treatment Management Information System or the National Health Database.

THE 15TH NATIONAL ASSEMBLY

Raises the family circumstance deduction to VND 15.5 million, effective from the 2026 tax period.



On 17th October, the Standing Committee of the National Assembly approved the adjustment of the personal income tax family circumstance deduction.

This increase will take effect from the 2026 tax period, as follows:

The 50th Session of the 15th National Assembly

Content	Previous Level (Applicable 2020 – 2025)	New Level (From 2026)
Deduction for taxpayers	VND 11,000,000 per month	VND 15,500,000 per month
Deduction for each dependent	VND 4,400,000 per month	VND 6,200,000 per month

DECREE NO. 69/2025/NĐ-CP

Amending and supplementing several articles of Decree No. 01/2014/NĐ-CP



Expanded Scope of Regulation:

Foreign-invested economic organizations that are required to meet the same relevant conditions and follow the same procedures for investment as foreign investors when making investment or capital contribution or purchasing shares in accordance with regulations of law shall comply with regulations applicable to foreign investors enshrined herein when purchasing shares of Vietnamese credit institutions.

Amendments and Supplements to Certain Definitions

- Foreign individual means any person who holds foreign nationality.
- Foreign organization means an organization that is established under the law of a foreign country and carries out business investment activities in Vietnam.

Credit institution given “very poor” rating and facing difficulties is:

- A credit institution that is placed under special control by SBV;
- A commercial bank that is subject to mandatory transfer;
- A credit institution that is rated “very poor” according to the latest ranking results announced by SBV.



Forms of Share Purchase

Foreign investors purchase shares in case credit institutions conduct offering of shares, issue shares to increase their charter capital or sell treasury stocks which they purchased before January 01, 2021.

Amendment to the Shareholding Ratio of Foreign Investors

Total aggregate shareholding of foreign investors shall not exceed 30% of the charter capital of a Vietnamese commercial bank. Total aggregate shareholding of foreign investors shall not exceed 50% of the charter capital of a Vietnamese non-bank credit institution.



DECREE NO. 69/2025/NĐ-CP

Amending and supplementing several articles of Decree No. 01/2014/NĐ-CP (cont.)



Addition of Foreign Investor Obligations

When a foreign investor purchases additional shares resulting in an exceeding of the permitted shareholding limit, as prescribed by regulations:

01

Within a maximum duration of 6 months from the time of occurrence of such excess, the foreign investor shall take appropriate actions to reduce its shareholding

02

In cases where the total shareholding exceeds the prescribed limit, the investor shall not be permitted to purchase additional shares of that credit institution until the total shareholding complies with the provisions set out in Article 7 of this Decree.



Total Shareholding at the Receiving Bank under a Mandatory Transfer

May exceed 30% but not exceed 49% of the charter capital, in accordance with the approved mandatory transfer plan.



Upon expiry of the mandatory transfer plan, foreign investors shall not be allowed to additionally purchase shares of the commercial bank that acts as the transferee under such mandatory transfer plan until total aggregate shareholding of foreign investors at that commercial bank falls below 30% of its charter capital.

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