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# COMPANY LIMITED **TRITHUCVIET**

## PROFESSIONAL NEWSLETTER FOR SEPTEMBER 2025



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## **PART I: LEGAL POLICIES ON ACCOUNTING & AUDITING**

- Decree No. 90/2025/ND-CP of the Government amending and supplementing a number of articles of Decree No. 17/2012/ND-CP dated March 13, 2012 of the Government detailing and guiding the implementation of certain articles of the Law on Independent Audit.

## **PART II: LEGAL POLICIES ON TAXATION**

- Law No. 67/2025/QH15 of the National Assembly on Corporate Income Tax Law.
- Law on Science, Technology, and Innovation 2025.
- It is expected that from October 1, 2025, the latest purchase invoice list form for 2025 will be Form No. 02/TNDN (replacing Form No. 01/TNDN issued together with Circular No. 78/2014/TT-BTC).

## **PART III: LEGAL POLICIES ON INVESTMENT**

- Decree No. 239/2025/ND-CP amending and supplementing a number of articles of Decree No. 31/2021/ND-CP dated March 26, 2021 of the Government detailing and guiding the implementation of certain articles of the Law on Investment.
- Draft Law on Business Investment (expected to be submitted to the National Assembly in October 2025).

## **PART IV: LEGAL POLICIES ON CUSTOMS**

- Circular No. 86/2025/TT-BTC of the Ministry of Finance: Prescribing the rates, collection, remittance, management, and use of customs fees and charges for goods and vehicles in transit.



## PART I: LEGAL POLICIES ON ACCOUNTING & AUDITING

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*1. Decree No. 90/2025/NĐ-CP of the Government - Amending and supplementing a number of articles of Decree No. 17/2012/NĐ-CP dated March 13, 2012 of the Government, which details and guides the implementation of certain provisions of the Law on Independent Audit and effective from April 14, 2025.*

*From 2025 onwards, enterprises are required to have their financial statements audited (according to Point đ, Clause 1, Article 1 of Decree No. 90/2025/ND-CP)*

*1. If they are large-scale enterprises meeting at least 2 out of the following 3 criteria:*

- + Labor: Having an average annual number of employees participating in social insurance of 200 people or more;*
- + Revenue: Having an annual total revenue of VND 300 billion or more;*
- + Assets: Having total assets of VND 100 billion or more.*

## PART II: LEGAL POLICIES ON TAXATION

***2. Law No. 67/2025/QH15, promulgated on June 14, 2025 and effective from October 1, 2025, introduces several key changes as follows:***

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### **Corporate Income Tax (CIT):**

- Standard tax rate: **20%** (*Clause 1, Article 10 of the CIT Law*).
- Enterprises with total annual revenue  $\leq$  VND 3 billion: **15%** (*Clause 2, Article 10*).
- Enterprises with revenue  $>$  VND 3 billion but  $\leq$  VND 50 billion: **17%** (*Clause 3, Article 10*).
- Specific industries (oil and gas exploration and production): **25%–50%** (*Point a, Clause 4, Article 10*).
- Exploration and exploitation of precious resources (platinum, gold, silver, and other rare minerals): **50%**.
- For mines with  $\geq$  70% of the allocated area located in regions with extremely difficult socio-economic conditions: **40%** (*Point b, Clause 4, Article 10*).



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## **PART II: LEGAL POLICIES ON TAXATION**

***2. Law No. 67/2025/QH15, promulgated on June 14, 2025 and effective from October 1, 2025, introduces several key changes as follows:***

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***- Newly established enterprises converted from household businesses:***

+ According to Clause 4, Article 15 of the Corporate Income Tax Law No. 67/2025/QH15, enterprises are exempt from CIT for 2 consecutive years starting from the first year in which taxable income arises.

+ After the exemption period, enterprises are entitled to a **preferential tax rate of 15% or 17%** in accordance with Clauses 2 and 3, Article 10 of this Law, depending on their total revenue.

***- Flexible tax incentive options for enterprises:***

+ Enterprises may choose to apply tax incentives under either the previous law (effective at the time of licensing) or the new 2025 Law, provided that they meet the relevant conditions.

+ Enterprises previously not eligible for incentives are now entitled to apply them starting from the 2025 tax year for the remaining eligible period, as stipulated under Articles 4, 13, 14, and 15.

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## **PART II: LEGAL POLICIES ON TAXATION**

***2. Law No. 67/2025/QH15, promulgated on June 14, 2025 and effective from October 1, 2025, introduces several key changes as follows:***

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### ***- Tax on Digital Economy and Foreign Service Providers::***

- + Enterprises conducting business through digital platforms are still required to fulfill tax obligations in Vietnam.
- + Specifically, foreign enterprises without a permanent establishment (PE) in Vietnam but selling goods or providing services via e-commerce or digital platforms are still subject to Corporate Income Tax (CIT) in Vietnam, pursuant to Point d, Clause 2, Article 2 of this Law.

**Note:** A Permanent Establishment (PE) of a foreign enterprise includes e-commerce or digital platforms through which the enterprise provides goods or services in Vietnam.

### **- Supplementary CIT – Global Anti–Base Erosion Rules (GloBE):**

- + According to Decree No. 236/2025/NĐ-CP, effective from October 15, 2025, Vietnam officially implements a Domestic Minimum Top-up Tax applicable to multinational enterprise (MNE) groups with global consolidated revenue of at least EUR 750 million, as provided under Clause 2, Article 3 of this Decree.

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## **PART II: LEGAL POLICIES ON TAXATION**

### ***3. Law on Science, Technology and Innovation 2025 and effective from October 1, 2025.***

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#### ***Personal Income Tax (PIT)***

- Effective from October 1, 2025, new categories of tax-exempt income are introduced::

- + Salaries and wages from science and innovation-related missions.
- + Royalties from the commercialization of research results.
- + Investors, experts, and founders of innovative startup enterprises.

*(According to Clause 3, Article 71 of the Law on Science, Technology and Innovation 2025)*



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## **PART II: LEGAL POLICIES ON TAXATION**

### ***4. Expected Update to the Purchase Statement Form (Form 02/TNDN replacing Form 01/TNDN).***

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- + Effective from October 1, 2025, the new purchase statement form (Form 02/TNDN) will replace Form 01/TNDN issued under Circular No. 78/2014/TT-BTC.
- + The draft regulation proposes that Form 02/TNDN be used for purchases of goods and services without invoices.
- + Form 01/TNDN will not be completely abolished — it may be converted for use as a confirmation record for sponsorships or other relevant activities.
- + Form 01/TNDN was originally guided by Circular 78/2014/TT-BTC under the former Corporate Income Tax Law, which ceased to be effective on September 30, 2025.

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## **PART III: LEGAL POLICIES ON INVESTMENT**

***5. Decree No. 239/2025/NĐ-CP amending and supplementing several articles of Decree No. 31/2021/NĐ-CP dated March 26, 2021, providing detailed regulations and guidance for implementing certain provisions of the Law on Investment and effective from September 3, 2025.***

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### **1. Identification of investment incentive areas under the two-tier local government model**

- Applied to new communes after boundary changes, prioritizing disadvantaged ones. Provincial People's Committees publish the list and report to the Ministry of Finance.

### **2. Removal of the 10-year age limit for machinery and equipment when extending investment projects**

- Removed 10-year age limit for project extensions; equipment must meet standards with  $\geq 85\%$  efficiency and  $\leq 15\%$  consumption.

### **3. Amendments to regulations on investment in industrial zones, hi-tech parks, and economic zones**

- Must align with planning; in difficult areas, public units may invest. Investors can build, lease, or transfer infrastructure as regulated.



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### **PART III: LEGAL POLICIES ON INVESTMENT**

***6. The Draft Law on Business Investment, developed by the Ministry of Finance, includes 6 chapters, 47 articles, and 4 appendices, replacing the current Law on Investment. (Expected to be submitted to the 15th National Assembly at its 10th session in October 2025).***

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#### **Key highlights:**

- + Shift from pre-check to post-check, reducing initial licensing procedures.
- + Streamline conditional business sectors, granting more flexibility to the Government.
- + Clarify business investment conditions, separating them from technical standards.
- + Support SMEs by simplifying procedures and easing outward investment requirements.
- + Expand investment incentives in digital, green, and innovative sectors.
- + Recommend adding rules on crowdfunding and digital assets.

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## **PART IV: LEGAL POLICIES ON CUSTOMS**

***7. Circular No. 86/2025/TT-BTC of the Ministry of Finance: Regulations on the rates, collection, payment, management, and use of customs fees and transit charges for goods and vehicles and effective from October 12, 2025.***

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### **Exemption of customs fees and transit charges**

- + Circular 86/2025/TT-BTC stipulates exemptions from customs fees and transit charges for goods and vehicles in certain cases under Article 3 of Circular 86/2025/TT-BTC.
- + Import-export enterprises should review to avoid missing out on these incentives.

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# SUMMARY

September 2025 marks several significant changes in legal policies regarding investment, taxation, and auditing. Notably, Decree No. 90/2025/NĐ-CP expands the scope of enterprises subject to audit; the Corporate Income Tax Law No. 67/2025/QH15 introduces flexible tax rates, supports small businesses, and adds regulations on the digital economy and global minimum tax; the new Personal Income Tax Law broadens the scope of tax exemptions; along with Decree No. 239/2025/NĐ-CP and the Draft Business Investment Law, which aim to create a more transparent and modern investment environment.

**Note:**

*The above information is for summary purposes only. Please consult the official legal documents and expert opinions before application.*



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