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# COMPANY LIMITED **TRITHUCVIET**

## PROFESSIONAL NEWSLETTER FOR NOVEMBER 2025



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## **PART I: LEGAL POLICY ON INVESTMENT**

1. Decision No. 36/2025/QĐ-TTg dated 29/9/2025 of the Prime Minister promulgating the Vietnamese Standard Industrial Classification (effective from 15/11/2025).

## **PART II: LEGAL POLICY ON TAXATION, INVOICES AND DOCUMENTS, HUMAN RESOURCES – SALARIES – SOCIAL INSURANCE**

1. Decree No. 274/2025/NĐ-CP dated 16/10/2025 of the Government detailing a number of provisions of the Law on Social Insurance concerning late payment and evasion of compulsory social insurance and unemployment insurance, and complaints and denunciations related to social insurance (effective from 30/11/2025).

2. Resolution No. 110/2025/UBTVQH15 dated 17/10/2025 of the Standing Committee of the National Assembly on adjustment of personal income tax family deduction levels (effective from 01/01/2026).

3. Resolution No. 198/2025/QH15 dated 17/05/2025 of the National Assembly on a number of special mechanisms and policies for the development of the private economy (effective from 01/01/2026).

4. Circular No. 110/2025/TT-BTC dated 19/11/2025 of the Ministry of Finance regulating the rates, collection regime, and remittance of appraisal fees for the issuance of licenses for karaoke and discotheque (nightclub) business operations (effective from 05/01/2026).

5. Decision No. 3509/QĐ-CT dated 17/11/2025 of the Tax Department on promulgating the Code of Conduct for taxpayers.



## **PART II: LEGAL POLICY ON TAXATION, INVOICES AND DOCUMENTS, HUMAN RESOURCES – SALARIES – SOCIAL INSURANCE**

6. Official Dispatch No. 5846/CT-CS dated 25/11/2025 of the Tax Department on value-added tax (VAT) policy.
7. Official Dispatch No. 5486/CT-CS dated 25/11/2025 of the Tax Department on tax policies.
8. Official Dispatch No. 10287/BNV-CTL&BHXH dated 06/11/2025 of the Ministry of Home Affairs on reporting the situation of wages, bonuses, and labor relations in enterprises.
9. Decree No. 293/2025/NĐ-CP dated 10/11/2025 of the Government regulating the minimum wage for employees working under labor contracts (effective from 01/01/2026).
10. Decree No. 320/2025/NĐ-CP dated 15/12/2025 of the Government guiding the implementation of the Law on Corporate Income Tax (effective from 15/12/2025).

## **PART III: OTHER LEGAL POLICIES**

1. Circular No. 27/2025/TT-NHNN dated 15/09/2025 of the State Bank of Vietnam guiding the implementation of a number of provisions of the Law on Anti-Money Laundering (effective from 01/11/2025).



## PART I: LEGAL POLICY ON INVESTMENT

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### *1. Decision No. 36/2025/QĐ-TTg dated 29/9/2025 of the Prime Minister promulgating the Vietnamese Standard Industrial Classification (effective from 15/11/2025)*

On 29 September 2025, the Prime Minister issued Decision No. 36/2025/QĐ-TTg on the new Vietnamese Standard Industrial Classification (VSIC). This Decision applies to ministries, sectors, agencies, organizations and individuals that use the Vietnamese Standard Industrial Classification.

Purpose of issuance and criteria for determining economic sectors under Decision No. 36/2025/QĐ-TTg:

- + State statistical activities;
- + The development of administrative registration systems, national databases and specialized databases;
- + Other relevant state management activities.

The Vietnamese Standard Industrial Classification ensures full reflection of economic activities taking place within the territory of Viet Nam and international comparability. It consists of:

- + The List of Vietnamese economic sectors (Appendix I attached to Decision No. 36/2025/QĐ-TTg);
- + The Description of Vietnamese economic sectors (Appendix II attached to Decision No. 36/2025/QĐ-TTg).

## **PART I: LEGAL POLICY ON INVESTMENT**

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### ***1. Decision No. 36/2025/QĐ-TTg dated 29/9/2025 of the Prime Minister promulgating the Vietnamese Standard Industrial Classification (effective from 15/11/2025)***

Basic structure and coding method of the Vietnamese Standard Industrial Classification:

- The List of Vietnamese economic sectors is structured into five (5) levels, including:
  - + Level 1 sectors: 22 sectors designated by alphabetical letters from A to V;
  - + Level 2 sectors: 87 sectors formed under the corresponding Level 1 sectors, each coded by two digits from 01 to 99;
  - + Level 3 sectors: 259 sectors formed under the corresponding Level 2 sectors, each coded by three digits from 011 to 990;
  - + Level 4 sectors: 495 sectors formed under the corresponding Level 3 sectors, each coded by four digits from 0111 to 9900;
  - + Level 5 sectors: 743 sectors formed under the corresponding Level 4 sectors, each coded by five digits from 01110 to 99000.

## PART I: LEGAL POLICY ON INVESTMENT

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### *1. Decision No. 36/2025/QĐ-TTg dated 29/9/2025 of the Prime Minister promulgating the Vietnamese Standard Industrial Classification (effective from 15/11/2025)*

- The description of Vietnamese economic sectors clearly explains economic activities classified into each sector, including:

+ Inclusions: Economic activities that are classified under the relevant economic sector;

+ Exclusions: Economic activities that are not classified under the relevant economic sector but belong to other economic sectors.

The promulgation of the new industrial classification system helps update and supplement newly emerging industries, reorganize sector groups in a clearer and more consistent manner, avoid overlap, and facilitate state authorities in statistical work and economic monitoring. At the same time, it supports enterprises in registering appropriate business lines, implementing investment activities, expanding their scale, and complying with legal requirements when participating in the market.



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## **PART II: LEGAL POLICY ON TAXATION, INVOICES AND DOCUMENTS, HUMAN RESOURCES – SALARIES – SOCIAL INSURANCE**

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*1. Decree No. 274/2025/NĐ-CP dated 16/10/2025 of the Government detailing a number of provisions of the Law on Social Insurance concerning late payment and evasion of compulsory social insurance and unemployment insurance, and complaints and denunciations related to social insurance (effective from 30/11/2025)*

From 30/11/2025, late payment of social insurance for more than 60 days shall be deemed as evasion of social insurance contributions. Accordingly, acts of late payment of social insurance will be considered as evasion if the enterprise fails to remedy the violation within 60 days from the expiry date of the contribution deadline as prescribed, or after the social insurance authority has issued a written reminder but the enterprise still fails to fulfill its obligations.

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### ***2. Resolution No. 110/2025/UBTVQH15 dated 17/10/2025 of the Standing Committee of the National Assembly on adjustment of personal income tax family deduction levels (effective from 01/01/2026):***

Resolution No. 110/2025/UBTVQH15 of the Standing Committee of the National Assembly on adjustment of family deduction levels for personal income tax:

The family deduction levels prescribed in Clause 1 Article 19 of the Law on Personal Income Tax are adjusted as follows:

- a) The deduction for the taxpayer is VND 15.5 million/month (VND 186 million/year);
- b) The deduction for each dependent is VND 6.2 million/month.

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## PART II: LEGAL POLICY ON TAXATION, INVOICES AND DOCUMENTS, HUMAN RESOURCES – SALARIES – SOCIAL INSURANCE

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### *3. Resolution No. 198/2025/QH15 dated 17/05/2025 of the National Assembly on a number of special mechanisms and policies for the development of the private economy (effective from 01/01/2026)*

Article 10: Support in terms of taxes, fees and charges, including the following provisions:

1. Termination of the collection and payment of business license fees from 01 January 2026.
2. Corporate income tax exemption for a period of 02 years and a 50% reduction of payable tax for the subsequent 04 years for income derived from innovative start-up activities.
3. Exemption from personal income tax and corporate income tax for income derived from the transfer of shares, capital contributions, rights to contribute capital, rights to purchase shares, or rights to purchase capital contributions in innovative start-up enterprises.
4. Exemption from personal income tax for 02 years and a 50% reduction of payable tax for the subsequent 04 years for income from salaries and wages of experts and scientists earned from innovative start-up enterprises.



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### ***3. Resolution No. 198/2025/QH15 dated 17/05/2025 of the National Assembly on a number of special mechanisms and policies for the development of the private economy (effective from 01/01/2026)***

5. Corporate income tax exemption for small and medium-sized enterprises for 03 years from the date of first issuance of the Enterprise Registration Certificate.

6. Training and retraining expenses incurred by large enterprises for small and medium-sized enterprises participating in value chains shall be included as deductible expenses when determining taxable income for corporate income tax purposes.

7. Household businesses and individual businesses shall no longer apply the presumptive tax method from 01 January 2026; taxes shall be paid in accordance with the law on tax administration.

8. Exemption from fees and charges for organizations, individuals and enterprises in respect of documents required to be re-issued or amended when implementing the rearrangement or reorganization of the state apparatus in accordance with the law.

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## **PART II: LEGAL POLICY ON TAXATION, INVOICES AND DOCUMENTS, HUMAN RESOURCES – SALARIES – SOCIAL INSURANCE**

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### ***4. Circular No. 110/2025/TT-BTC dated 19/11/2025 of the Ministry of Finance regulating the rates, collection regime, and remittance of appraisal fees for the issuance of licenses for karaoke and discotheque (nightclub) business operations (effective from 05/01/2026)***

Circular No. 110/2025/TT-BTC of the Ministry of Finance stipulates the rates, collection regime, and remittance of appraisal fees for the issuance of licenses for karaoke and discotheque business operations as follows:

1. The appraisal fee for the issuance of a Certificate of Eligibility for Karaoke Business Services is VND 1,000,000 per room, provided that the total fee does not exceed VND 6,000,000 per license per appraisal.
2. The appraisal fee for the issuance of a Certificate of Eligibility for Discotheque (Nightclub) Business Services is VND 10,000,000 per license per appraisal.
3. Appraisal fees for license amendments:
  - a) For a Certificate of Eligibility for Karaoke or Discotheque Business Services in cases of change of ownership: VND 500,000 per license per appraisal.
  - b) For a Certificate of Eligibility for Karaoke Business Services in cases of additional rooms: VND 1,000,000 per room, provided that the total fee does not exceed VND 6,000,000 per license per appraisal.

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### ***5. Decision No. 3509/QĐ-CT dated 17/11/2025 of the Tax Department on promulgating the Code of Conduct for taxpayers***

Decision No. 3509/QĐ-CT of the Tax Department promulgates the Code of Conduct for taxpayers, including the following principles:

1. To set an example in complying with the guidelines and policies of the Party, the laws and policies of the State, and the internal rules and regulations of agencies and units; to be devoted to serving the people.
2. To properly and fully perform the duties and responsibilities of civil servants, including acts that must be done and acts that are prohibited in accordance with the Law on Cadres and Civil Servants, the Law on Inspection, and other relevant laws.
3. To uphold integrity and exemplary ethics; to practice diligence, thrift, integrity, righteousness, and impartiality in the performance of public duties.
4. To have a thorough understanding of the law and professional expertise; to be proficient in professional operations.

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### ***5. Decision No. 3509/QĐ-CT dated 17/11/2025 of the Tax Department on promulgating the Code of Conduct for taxpayers***

Decision No. 3509/QĐ-CT of the Tax Department promulgates the Code of Conduct for taxpayers, including the following principles:

5. To regularly cultivate moral character and lifestyle, and to study and improve professional qualifications and skills.
6. To strictly comply with regulations prohibiting smoking in workplaces and public places; to strictly prohibit acts such as consuming alcohol or beer during working hours or lunch breaks; and being intoxicated in public places.
7. To protect State secrets and strictly comply with regulations on safeguarding the confidentiality of data, documents, records, and materials related to public duties.
8. To resolutely combat all acts in violation of tax laws and other legal violations.
9. To maintain appropriate attire and professional working demeanor when interacting with taxpayers.

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### ***6. Official Dispatch No. 5846/CT-CS dated 25/11/2025 of the Tax Department on value-added tax (VAT) policy***

For deferred payment or installment payment for goods and services with a value of VND 5 million or more: In cases where, at the payment due date under the contract or contract appendices, the business entity does not have non-cash payment documents, the business entity must declare and adjust to reduce the amount of deductible input VAT corresponding to the value of goods and services without non-cash payment documents in the tax period in which the payment obligation arises under the contract or contract appendices.

In cases where, after having declared and adjusted to reduce the deductible input VAT, the enterprise subsequently obtains non-cash payment documents, the enterprise may declare and deduct input VAT for the value of goods and services supported by non-cash payment documents in accordance with regulations.

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## **PART II: LEGAL POLICY ON TAXATION, INVOICES AND DOCUMENTS, HUMAN RESOURCES – SALARIES – SOCIAL INSURANCE**

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### ***7. Official Dispatch No. 5486/CT-CS dated 25/11/2025 of the Tax Department on tax policies***

- The Tax Department provides guidance on a number of issues related to corporate income tax (CIT), value-added tax (VAT), and non-cash payment documents.

+ Accordingly, regarding CIT incentives applicable to enterprises granted Investment Registration Certificates from 01/07/2025 (following the merger of provincial-level administrative units), the Tax Department agrees with the proposal of Vinh Long Provincial Tax Department on the basis of Resolution No. 202/2025/QH15.

+ With respect to VAT refunds, the Tax Department refers to Decree No. 181/2025/NĐ-CP and notes that it has implemented upgrades to the information technology system to support the determination of whether sellers have declared and paid taxes and no longer have outstanding tax liabilities.

+ Regarding non-cash payment documents, in cases of deferred or installment payments for goods and services valued at VND 5 million or more where, upon the payment due date under the contract, non-cash payment documents are not available, enterprises must declare an adjustment to reduce the amount of deductible input VAT; once sufficient non-cash payment documents are obtained, the input VAT may be declared and deducted again in accordance with regulations.

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### ***8. Official Dispatch No. 10287/BNV-CTL&BHXH dated 06/11/2025 of the Ministry of Home Affairs on reporting the situation of wages, bonuses, and labor relations in enterprises***

The Ministry of Home Affairs requests the Departments of Home Affairs of provinces and centrally governed cities to coordinate with relevant agencies to closely monitor the situation of production and business activities, employment, wages, bonuses, and labor relations in enterprises; to strengthen communication and inspection of the implementation of labor laws and policies; to promptly handle violations; and to proactively prevent labor disputes and strikes, especially during the 2026 New Year and Lunar New Year holidays. At the same time, enterprises shall be guided to review and adjust labor contracts, collective labor agreements, and wage and bonus regulations; enterprises are required to develop bonus plans for 2025 in accordance with Article 104 of the Labor Code and notify employees accordingly. The Departments of Home Affairs shall take the lead in surveying the situation of wages, wage arrears, labor relations, and Tet bonus plans; consolidate reports in accordance with the attached templates and submit them to the Ministry of Home Affairs no later than 25/12/2025.

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## **PART II: LEGAL POLICY ON TAXATION, INVOICES AND DOCUMENTS, HUMAN RESOURCES – SALARIES – SOCIAL INSURANCE**

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### ***9. Decree No. 293/2025/NĐ-CP dated 10/11/2025 of the Government regulating the minimum wage for employees working under labor contracts (effective from 01/01/2026)***

- Increase in regional minimum wages from 01/01/2026. On 10/11/2025, the Deputy Prime Minister signed and promulgated Decree No. 293/2025/NĐ-CP regulating the minimum wage for employees working under labor contracts, effective from 01/01/2026.
- Accordingly, the Decree stipulates the monthly minimum wage and hourly minimum wage applied to four regions as follows:
  - + Region I: VND 5,310,000/month – VND 25,500/hour.
  - + Region II: VND 4,730,000/month – VND 22,700/hour.
  - + Region III: VND 4,140,000/month – VND 20,000/hour.
  - + Region IV: VND 3,700,000/month – VND 17,800/hour.



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### ***10. Decree No. 320/2025/NĐ-CP dated 15/12/2025 of the Government guiding the implementation of the Law on Corporate Income Tax (effective from 15/12/2025)***

Purchases of goods with a value of VND 5 million or more must have non-cash payment documents in order to be deductible when calculating corporate income tax (CIT).

Pursuant to Decree No. 320/2025/NĐ-CP (effective from 15/12/2025, applicable from the 2025 CIT tax period), except for non-deductible expenses prescribed in Article 10, enterprises may include deductible expenses when determining taxable income if all of the following three conditions are simultaneously satisfied:

(1) Actual expenses incurred that are related to the enterprise's production and business activities, including expenses for research and development (R&D). R&D expenses may be included as deductible expenses at a maximum of 200% of the actual expenses incurred (excluding non-deductible expenses), provided that after application the enterprise does not incur a loss, and the determination of R&D expenses complies with the laws on science, technology, and innovation.

(2) Full and lawful invoices and supporting documents are available. For cases of purchasing goods or services from individuals, households, or business households (including purchases of agricultural, forestry, and aquatic products; handicraft products; scrap materials; assets directly sold by households or individuals, etc.), the enterprise must have payment documents and a purchase list in accordance with regulations; in cases where the purchase value per day is VND 5 million or more, non-cash payment is mandatory.

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### ***10. Decree No. 320/2025/NĐ-CP dated 15/12/2025 of the Government guiding the implementation of the Law on Corporate Income Tax (effective from 15/12/2025)***

(3) Non-cash payment documents are available for purchases of goods or services per transaction of VND 5 million or more, including cases where multiple purchases made on the same day have a total value of VND 5 million or more. Where an enterprise authorizes employees to make purchases on its behalf using non-cash payment methods, such expenses are still deductible provided that there are valid invoices and documents, internal authorization regulations, and the enterprise reimburses the employees.

In cases where payment has not yet been made at the time the expense is recorded, the enterprise may temporarily include the expense as deductible. However, upon payment, if non-cash payment documents are not available, the enterprise must declare an adjustment to reduce deductible expenses in the tax period in which cash payment occurs, including cases where inspection or audit decisions have already been issued.

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## **PART III: OTHER LEGAL POLICIES**

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### ***1. Circular No. 27/2025/TT-NHNN dated 15/09/2025 of the State Bank of Vietnam guiding the implementation of a number of provisions of the Law on Anti-Money Laundering (effective from 01/11/2025):***

Transfers of VND 500 million or more must be reported to the Anti-Money Laundering Department from 01/11/2025. Article 9 of Circular No. 27/2025/TT-NHNN stipulates cases subject to reporting to the Anti-Money Laundering Department as follows:

- Domestic electronic fund transfer transactions: Transactions with a value of VND 500,000,000 or more, or the equivalent amount in foreign currency, where all participating financial institutions are located in Vietnam, must be reported.
- International electronic fund transfer transactions: Transactions with a value of USD 1,000 or more, or the equivalent amount in other foreign currencies, where at least one participating financial institution is located outside Vietnam, must also be reported.
- Cases not required to be reported:
  - + The beneficiary in international electronic fund transfer transactions from Vietnam to overseas.
  - + The originator in international electronic fund transfer transactions from overseas to Vietnam.
- Transactions not subject to reporting include:
  - + Transactions using debit cards, credit cards, or prepaid cards for payment of goods and services.
  - + Transactions between financial institutions where both the originator and the beneficiary are financial institutions acting on behalf of their own organizations.

Credit institutions assigned to deliver or receive gold bullion from customers shall conduct delivery and receipt by gold bars. The person delivering or receiving gold must have a valid power of attorney, complete transaction documents, contracts, identity documents, and other relevant supporting documents.

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## SUMMARY

The November 2025 Professional Newsletter updates new legal policies on investment, taxation, invoices and documents, labor, salaries, social insurance, and other related fields. Key highlights include the new Vietnamese Standard Industrial Classification, stricter regulations on late payment of social insurance contributions, adjustments to personal income tax family deductions, various tax incentives for the private sector and innovative start-ups, as well as requirements for non-cash payments and increases in regional minimum wages from 2026, helping businesses and individuals stay informed and compliant with legal regulations.

### **Note:**

*This newsletter is for reference only – businesses or individuals should review the full text and, if necessary, consult legal experts to ensure proper compliance with procedures and forms.*

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